



सत्यमेव जयते

**Government of West Bengal**

**Finance Accounts**

**1966-67**

**Superintendent, Government Printing,  
West Bengal Government Press, Alipore, West Bengal  
1968**

**B—Debt, Deposit and Remittance Heads**

	Pages
Statement No. 16—Statement of Receipts, Disbursements and Balances under heads of account relating to Debt, Deposits, Remittances and Contingency Fund.	106—127
Statement No. 17—Detailed Statement of Debt and other interest bearing obligations of Government.	128—134
Statement No. 18—Detailed Statement of Loans and Advances made by Government.	135—152
Statement No. 19—Statement showing the details of earmarked balances ..	153—160
Appendix—Statement showing cases in which certain details/information are awaited from the Treasury Officers in connection with the reconciliation of balances.	161—162

## Certificate of the Comptroller and Auditor-General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1966-67 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. It supplements the accounts separately presented in the form of Appropriation Accounts for Grants and Charged Appropriations.

These Accounts which as Comptroller and Auditor-General, I am required to prepare, have been prepared and examined under my direction in accordance with the requirements of article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. It is to be noted that the Comptroller and Auditor-General's responsibility for the audit of the accounts of the Government does not at present extend in full to the audit of the accounts of revenue, but I am satisfied, on the best information available, that the account of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in this compilation as well as in the Audit Report, 1968, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1966-67.



(S. RANGANATHAN)

NEW DELHI :

*Comptroller and Auditor-General of India.*

*The*

*1968.*



## INTRODUCTORY

The Accounts of the Government of West Bengal are kept in three parts :

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

2. **Main Divisions :** In part I, there are three main divisions, namely :

(1) Revenue ;

(2) Capital ; and

(3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year.

The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions, by payment of the capitalised value. It also includes receipts of a capital nature intended to be applied as set off against capital expenditure.

The third division comprises loans raised by Government—Loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means Advances) , as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government” together with repayments of the former and recoveries of the latter. It also includes Inter-State Settlements.

In Part II of the accounts are recorded the transactions connected with the Contingency Fund set up by the Government of West Bengal under article 267(2) of the Constitution of India.

In part III of the accounts, there are two main divisions, namely :

(1) Debt (Other than those included in Part I) and Deposits ; and

(2) Remittances.

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the latter.

The second division embraces all merely adjusting heads under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are adjusted eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

3. **Sections and Heads of Accounts :** Within each of the divisions mentioned above, the transactions are grouped into sections which are further subdivided into Major Heads of Accounts. The sections are distinguished by letters of alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the

revenue (and expenditure), grouped as "Taxes, Duties and Other Principal Heads of Revenue" and Section AA denotes the capital expenditure on works connected therewith.

The Major Heads in the Revenue and Capital divisions are numbered serially, Roman Numerals being employed on the receipt side and International on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance Heads, though these are also arranged in sections.

The Major Heads are subdivided into Minor Heads and the Minor Heads into Sub-heads and Detailed Heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and Sub-heads prescribed for the classification of the expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants but in general a certain degree of co-relation is maintained between the Demands for Grants and the Finance Accounts.

**4. System of Accounts :** The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1967, as distinguished from the amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for representing the true state of affairs of Government Commercial Undertakings, run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

The figures of actuals shown in these accounts are net, after taking into account the recoveries although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken in reduction of expenditure.

## **PART I—Summarised Statements**

STATEMENT No. 1—SUMMARY OF TRANSACTIONS

(In lakhs of rupees)

Receipts	Actuals		Disbursements	Actuals	
	1965-66	1966-67		1965-66	1966-67
<b>PART I—CONSOLIDATED FUND</b>					
(1) Revenue					
A—Taxes, Duties and Other Principal Heads of Revenue—	A—Collection of Taxes, Duties and Other Principal Revenues—				
IV—Taxes on Income other than Corporation Tax.	15,96.75	16,29.49	4—Taxes on Income other than Corporation Tax.	7.12	7.44
V—Estate Duty	..	..	9—Land Revenue	4,68.90	4,63.18
IX—Land Revenue	..	..	10—State Excise Duties	..	66.52
X—State Excise Duties	..	..	11—Taxes on Vehicles	..	..
XI—Taxes on Vehicles	..	..	12—Sales Tax	..	38.75
XII—Sales Tax	..	..	13—Other Taxes and Duties	..	17.14
XIII—Other Taxes and Duties	..	..	14—Stamps	..	21.32
XIV—Stamps	..	..	15—Registration Fees	..	40.51
XV—Registration Fees	..	..			
Total A—Taxes, Duties and Other Principal Heads of Revenue.	1,09,53.28	1,14,47.63	Total A—Collection of Taxes, Duties and Other Principal Revenues.	6,60.26	6,79.63
B—Debt Services—	B—Debt Services—				
XVI—Interest	..	..	16—Interest on Debt and Other Obligations.	17,99.07	20,81.42



17—Appropriation for Reduction or Avoidance of Debt.

Total: B—Debt Services	7,45-87	9,36-87	4,19-12	4,07-75
Total: B—Debt Services	..	..	22,18-19	25,49-17

C—Administrative Services—

XVII—Administration of Justice	89-90	83-84	40-07	79-31
XVIII—Jails	13-24	10-49		
XIX—Police	60-21	37-29	4,49-65	5,27-70
XXI—Miscellaneous Departments	37-33	36-32	1,74-72	1,88-25
			1,51-26	1,66-43
			13,41-39	13,48-13
			3,85-60	5,64-47
Total C—Administrative Services	2,00-68	1,67-94	25,43-19	28,14-29

C—Administrative Services—

18—Parliament, State/Union Territory Legislatures.				
19—General Administration	..			
21—Administration of Justice	..			
22—Jails	..			
23—Police	..			
26—Miscellaneous Departments	..			
Total C—Administrative Services	..			

D—Social and Developmental Services—

XXII—Education	63-60	73-20	0-67	0-53
XXIII—Medical	68-34	69-12	30,57-88	36,94-03
XXIV—Public Health	22-56	15-66	11,24-39	12,58-75
XXV—Agriculture	5,43-29	7,04-84	3,50-72	4,41-21
XXVII—Animal Husbandry	28-24	36-76	11,97-71	12,34-57
XXVIII—Co-operation	9-77	9-05	2,03-06	2,05-72
XXIX—Industries	2,27-54	2,78-31	80-41	82-27
Total D—Social and Developmental Services				

D—Social and Developmental Services—

27—Scientific Departments	..			
28—Education	..			
29—Medical	..			
30—Public Health	..			
31—Agriculture	..			
33—Animal Husbandry	..			
34—Co-operation	..			
Total D—Social and Developmental Services	..			

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—contd.

(In lakhs of rupees)

Receipts	Actuals		Disbursements	Actuals	
	1965-66	1966-67		1965-66	1966-67
XXXI—Community Development Projects, National Extension Service and Local Development Works	23.97	2.72	35—Industries .. ..	4,51.76	4,28.69
XXXII—Miscellaneous Social and Developmental Organisations.	1.87	3.67.56	37—Community Development Projects, National Extension Service and Local Development Works.	3,50.84	3,46.46
Total D—Social and Developmental Services.	11,74.85	15,57.21	38—Labour and Employment ..	3,28.45	3,71.08
E—Multipurpose River Schemes, Irrigation and Electricity Schemes—			39—Miscellaneous Social and Developmental Organisations.	3,19.97	2,73.28
XXXIII—Multipurpose River Schemes	53.26	50.68	Total D—Social and Developmental Services.	74,65.86	83,36.59
XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	31.62	34.66	E—Multipurpose River Schemes, Irrigation and Electricity Schemes—		
XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	14.78	22.25	42—Multipurpose River Schemes ..	2,31.29	2,69.96
Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	99.56	1,07.59	43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).	66.34	75.49
			44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).	2,07.74	2,67.04
			Total E—Multipurpose River Schemes, Irrigation and Electricity Schemes.	5,05.37	6,12.49

F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—					F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—				
XXXVII—Public Works .. .. .	83-33	75-71			50—Public Works .. .. .	10,40-37	10,56-98		
Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	83-33	75-71			61A—Greater Calcutta Development Schemes.	93-66	1,15-43		
G—Transport and Communications (Other than Roads)—					Total F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	11,34-03	11,72-41		
XXXIX—Ports and Pilotage .. .. .	1-05	0-61			G—Transport and Communications (Other than Roads)—				
XLIII—Road and Water Transport Schemes.	16-07	23-00			53—Ports and Pilotage .. .. .	10-87	17-79		
Total G—Transport and Communications (Other than Roads).	17-12	23-61			57—Road and Water Transport Schemes.	25-75	35-22		
I— is callianous—					Total G—Transport and Communications (Other than Roads).	36-63	53-01		
XLVIII—Contributions and Recoveries towards Pensions and Other Retirement Benefits.	11-13	10-23			I—Miscellaneous—				
XLIX—Stationery and Printing .. .. .	8-03	7-86			64—Famine Relief .. .. .	4,25-68	7,34-02		
LI—Forest .. .. .	2,38-08	2,13-98			65—Pensions and Other Retirement Benefits.	1,70-32	1,89-29		
LII—Miscellaneous .. .. .	2,52-79	3,05-85			67—Privy Purses and Allowances of Indian Rulers.	1-49	1-32		
Total I—Miscellaneous .. .. .	5,00-03	5,37-92			68—Stationery and Printing .. .. .	88-21	90-23		
					70—Forest .. .. .	1,92-28	2,19-23		
					71—Miscellaneous .. .. .	10,33-64	11,05-36		
					Total I—Miscellaneous .. .. .	19,11-72	23,39-45		

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*contd.*

(In lakhs of rupees)

	Receipts.		Disbursements.	
	Actuals. 1965-66	1966-67	Actuals. 1965-66	1966-67
J—Contributions and Miscellaneous Adjustments—				
LV—States' share of Union Excise Duties.	9,00.16	18,14.35		29.87
LVI—Grants-in-aid from Central Government.	22,88.88	18,59.60		
LVII—Miscellaneous Adjustments between Central and State/Union Territory Governments.	2.48	2.92		
LVIII—Dividends, etc. from Commercial and other Undertakings.	0.84	1.21		
Total J—Contributions and Miscellaneous Adjustments.	31,92.36	36,78.08	4.52	29.87
K—Extraordinary Items—				
LXI—Pre-partition Receipts	..	0.10.	0.64	0.11
LXI-A—Receipts connected with the National Emergency.	14.93	0.65	2,73.80	2,80.34
Total K—Extraordinary Items	14.93	0.75	2,74.44	2,80.45
Total—Revenue Receipts	1,69,82.01	1,85,33.31	1,67,54.20	1,88,67.86
Revenue Surplus	..	..	+2,27.81	..
Revenue Deficit	..	..	..	-34.05

(2) Capital—

Capital Expenditure Outside the Revenue Account—

Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System.	2,66.97	3,02.12
Agricultural Improvement and Research	4,14.55	5,19.70
Industrial and Economic Development	1,08.48	2,00.67
Multipurpose River Schemes	4,97.85	5,57.23
Irrigation, etc., (Commercial)	53.92	70.15
Irrigation, etc., (Non-Commercial)	61.73	47.20
Public Works	9,68.63	7,31.20
Greater Calcutta Development Scheme	1,15.73	90.64
Other Works	4,05.89	3,03.28
Road and Water Transport Schemes	18.59	16.60
Payments of Commuted Value of Pensions.	6.01	4.00
Schemes of Government Trading	-7,41.85	-19,75.04(a)
Total—Capital Expenditure outside the Revenue Account.	22,36.50	8,97.75

11

(3) Debt—

	Public Debt.	Public Debt.
Permanent Debt	7,04.91	6,08.45
Floating Debt	14,70.00	4,89.00
Loans from the Central Government	53,44.04	41,76.03
Other Loans	2,20.12	2,25.76
Total	77,39.07	54,99.24
		Total
		15,92.47
		45,66.74

(a) This head records net expenditure in connection with the various schemes of Government Trading after taking credit for the receipts during the year. The *minus* expenditure was mainly due to larger recoveries on account of sale proceeds of food grains.

**STATEMENT No. 1—SUMMARY OF TRANSACTIONS—contd.**

(In lakhs of rupees)

	Receipts.		Disbursements.		Actuals.	
	1965-66	1966-67	1965-66	1966-67	1965-66	1966-67
Loans and Advances by the State/Union Territory Governments—						
Recoveries of Loans and Advances ..	3,71.86	4,55.04	..	..	25,35.38	14,58.12
<b>Total ..</b>	<b>3,71.86</b>	<b>4,55.04</b>	<b>Total ..</b>	<b>Total ..</b>	<b>25,35.38</b>	<b>14,58.12</b>
<b>Total—Consolidated Fund ..</b>	<b>2,50,92.94</b>	<b>2,44,87.59</b>	<b>Total—Consolidated Fund ..</b>	<b>Total—Consolidated Fund ..</b>	<b>2,31,18.55</b>	<b>2,57,58.97</b>

**PART II—CONTINGENCY FUND**

Contingency Fund ..	0.88	19.24(a)	Contingency Fund ..	25.60	.. (b)
<b>Total—Contingency Fund ..</b>	<b>0.88</b>	<b>19.24</b>	<b>Total—Contingency Fund ..</b>	<b>25.60</b>	<b>..</b>

(a) Represents recruitment during 1966-67 of expenditure under the Major Heads "23—Police", "96—Capital Outlay on Industrial and Economic Development" and "103—Capital Outlay on Public Works" incurred out of the Fund during 1965-66 which remained unrecouped to the Fund at the end of that year. A further amount of Rs. 6,35,922 (details given below) remained unrecouped even at the close of 1966-67.

(b) An expenditure of Rs. 131 relating to the Major Head "64—Famine Relief" incurred during 1966-67 out of the Contingency Fund remained unrecouped before the close of the year.  
 Details of unrecouped Fund—35 Industries (Rs. 11,303), 96 Capital outlay on Industrial and Economic Development (Rs. 6,00,000) and 103—Capital Outlay on Public Works (Rs. 24,619).

## PART III—PUBLIC ACCOUNT

Debt (other than those mentioned in Part I) and Deposits.

(In lakhs of rupees).

Unfunded Debt—State Provident Funds	3,43·96	3,74·57	Unfunded Debt—State Provident Funds	1,38·59	2,21·10
Deposits and Advances—			Deposits and Advances—		
Deposits Bearing Interest—			Deposits Bearing Interest—		
Deposits of Depreciation Reserve of Government Commercial Undertakings.	5·62	6·19			
Reserve Funds—Transport	0·12	0·18			
Other Deposits	1,46·95	..	Other Deposits	..	..
Deposits not Bearing Interest—			Deposits not Bearing Interest—		
Appropriation for Reduction or Avoidance of Debt.	4,79·25	5,49·51	Appropriation for Reduction or Avoidance of Debt.	..	..
Sinking Fund Investment Account ..	..	..	Sinking Fund Investment Account ..	3,77·67	4,13·65
West Bengal Famine Insurance Fund	1,20·41	1,20·41	West Bengal Famine Insurance Fund	1,19·65	1,19·65
Depreciation/Renewals Reserves of Government Non-Commercial Undertakings—Government Presses.	0·29	..	Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—Government Presses	0·01	0·27
Fund for Promotion of Education amongst Educationally Backward Classes.	11·24	11·24	Fund for Promotion of Education amongst Educationally Backward Classes.	9·89	10·71
Other Reserve Funds ..	1·87	3·52	Other Reserve Funds ..	0·45	0·54
Deposits of Local Funds	57,28·50	66,31·95	Deposits of Local Funds	58,19·25	64,76·16
Civil Deposits	93,32·61	60,25·23	Civil Deposits	86,24·77	63,33·17

STATEMENT No. 1—SUMMARY OF TRANSACTIONS—*contd.*

(In lakhs of rupees)

Receipts	Actuals		Disbursements	Actuals	
	1965-66	1966-67		1965-66	1966-67
Other Accounts ..	95.02	11.87	Other Accounts ..	1,04.08	1.27
Advances not bearing Interest ..	5,81.94	5,10.88	Advances not bearing Interest ..	5,91.53	5,84.29
Suspense ..	1,91,85.74	2,54,25.34	Suspense ..	2,03,03.07	2,85,93.85
<b>Total—Deposits and Advances ..</b>	<b>3,56,89.56</b>	<b>3,92,96.32</b>	<b>Total—Deposits and Advances ..</b>	<b>2,59,50.42</b>	<b>3,78,22.16</b>
Remittances ..	99,86.99	83,88.22	Remittances ..	96,62.82	84,53.68
<b>Total—Public Account ..</b>	<b>4,51,20.51</b>	<b>4,80,59.11</b>	<b>Total—Public Account ..</b>	<b>4,57,51.83</b>	<b>4,65,07.94</b>
<b>Total—Receipts ..</b>	<b>7,02,14.33</b>	<b>7,25,65.94</b>	<b>Total—Disbursements ..</b>	<b>6,86,95.98</b>	<b>7,22,66.91</b>
Opening Cash Balance ..	1,88.87	15,07.23	Closing Cash Balance ..	15,07.23	18,08.25
<b>Grand Total ..</b>	<b>7,04,03.20</b>	<b>7,40,73.16</b>	<b>Grand Total ..</b>	<b>7,04,03.20</b>	<b>7,40,73.16</b>

Increase in the cash balance during the year Rs. 2,99.03 lakhs.

See also Statement No. 7.



### Explanatory Notes

1. *Receipts from the Central Government*—(1) Of the total revenue receipts of Rs. 1,85.33 crores during 1966-67 a sum of Rs. 52.15 crores was received from the Government of India as indicated below :

		(In crores of rupees.)
(i) Share of net proceeds of taxes on Income other than Corporation Tax.		15 07
(ii) Estate Duty .. .. .		0.31
(iii) Share of Union Excise Duties .. .. .		18.14
(iv) Grants received from the Government of India for different purposes and Schemes.		17.56
(v) Grants in lieu of tax on Railway passenger fares .. .. .		1.04
(vi) Contributions from the Government of India on account of Administration of Petroleum Act, Explosives Act, Indian Arms Act, and Rice Milling Industry (Regulation) Act.		0 03
Total .. .. .		52.15

2. *Taxation changes during the year*—During the year 1966-67 no new tax was levied.

3. *Revenue Receipts*—The increase of Rs. 15.51 crores in revenue receipts from Rs. 1,69.82 crores in 1965-66 to Rs. 1,85.33 crores in 1966-67 was mainly under the following heads :

			(In crores of rupees.)		
Major head of Account			Amount of increase	Reasons for the increase	
State's share of Union Excise Duties .. .. .			9.14	Increase in the State's share of Union Excise Duties and Additional Excise Duties.	
Sales Tax .. .. .			3.27	Mainly due to increase in the rates of Central Sales Tax and increase in trading activities.	
Interest .. .. .			1.91	Mainly due to larger receipts of interest on loans and advances and capital advanced to Damodar Valley Corporation.	
Miscellaneous Social and Developmental Organisations.			1.80	Mainly due to larger receipts from the Employees' State Insurance Scheme.	
State Excise Duties .. .. .			1.76	The increase is mainly due to enhancement in the rates of duty and larger consumption of spirits, liquor and drugs.	
Agriculture .. .. .			1.62	Mainly due to increased receipts from Development Schemes.	
Other Taxes and Duties .. .. .			0.62	Mainly due to more collection of betting and entertainment taxes.	

The increase in revenue under the above heads was partly offset by decrease under "Grants in-Aid from Central Government" (4.29 crores) and under "Land Revenue" (1.02 crores); this was due to smaller receipts of grants in aid from the Central Government owing to less Development Works executed and less realisation of land revenue due to remission of rent on account of severe drought condition.

4. *Expenditure on Revenue Account*—The increase of Rs. 21·13 crores in expenditure on Revenue Account from Rs. 1,67·54 crores in 1965-66 to Rs. 1,88·67 crores in 1966-67 was mainly under the following heads :

Major head of Account.	(In crores of rupees.)		Amount of increase.	Reasons for the increase.
	Actuals 1965-66.	Actuals 1966-67.		
Education .. ..	30·58	36·94	6·36	Mainly due to more expenditure on University, Secondary and Primary Education.
Famine Relief .. ..	4·26	7·34	3·08	Mainly due to increased expenditure on various relief measures.
Interest .. ..	17·99	20·81	2·82	Mainly due to larger payments of interest on loans received from the Central Government.
Medical .. ..	11·24	12·59	1·35	Mainly due to more expenditure on improvement of hospitals and dispensaries under Development Programmes.
Miscellaneous Departments ..	3·86	5·04	1·18	Mainly due to more administrative expenditure on Food and Supplies Department and Fire Services.
Public Health .. ..	3·51	4·41	0·90	Increase is mainly due to larger expenditure on Public Health Establishments.
General Administration ..	4·50	5·28	0·78	Normal growth of expenditure
Miscellaneous .. ..	10·34	11·05	0·71	Mainly due to more expenditure on displaced persons.
Irrigation, Navigation, Embankment and Drainage Works (Non-commercial).	2·08	2·67	0·59	Mainly due to larger expenditure on maintenance and repairs of Navigation Embankment and Drainage Works.

**STATEMENT No. 2—CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT**

**PROGRESSIVE CAPITAL OUTLAY TO THE END OF 1966-67**

(In lakhs of rupees.)

Nature of expenditure	Expenditure upto 1965-66.	Expenditure during 1966-67.	Total.
92—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari system.	17,69·05	3,02·12	20,71·17
95—Capital Outlay on Schemes of Agricultural Improvement and Research.	12,14·19	5,19·70	17,33·89
96—Capital Outlay on Industrial and Economic Development.	7,53·52	2,00·67	9,54·19
98—Capital Outlay on Multipurpose River Schemes ..	1,34,57·76	5,57·23	1,40,14·99
99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial).	6,41·99	70·15	7,12·14
100—Capital Outlay on Irrigation, Navigation, etc., Works (Non-Commercial).	4,98·20	47·20	5,45·40
101—Capital Outlay on Electricity Schemes ..	1,28·14	..	1,28·14
103—Capital Outlay on Public Works ..	89,18·26	7,31·20	96,49·46
106A—Capital Outlay on Greater Calcutta Development Scheme.	1,61·24	90·64	2,51·88
109—Capital Outlay on Other Works .. - ' ..	83,83·28	3,03·28	86,86·56
114—Capital Outlay on Road and Water Transport Schemes.	6,87·02	16·60	7,03·62
119—Capital Outlay on Forests .. ..	0·13	..	0·13
120—Payments of Commuted Value of Pensions ..	66·37	4·00	70·37
124—Capital Outlay on Schemes of Government Trading.	—4,23·23	—19,75·04(a)	—23,98·27
<b>Total</b> ..	<b>3,62,55·92</b>	<b>8,67·75</b>	<b>3,71,23·67</b>

(a) This head records net expenditure in connection with the various schemes of Government trading after taking credit for the receipts during the year. The *minus* expenditure was mainly due to larger recoveries on account of sale proceeds of foodgrains.

**Notes—**

- (1) The financial results of different schemes the expenditure on which has been recorded under the Major Heads "98—Capital Outlay on Multipurpose River Schemes" and "99—Capital Outlay on Irrigation, Navigation, etc., Works (Commercial)" are indicated in Statement No. 3 at pages 18-19.
- (2) The particulars of the investments of Government in the shares and debentures/bonds of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Institutions, etc., are given in Statement No. 14 at pages 94-101.
- (3) *Proforma* accounts for the years 1963-64 to 1966-67 in respect of the schemes included under the Major Head, "124—Capital Outlay on Schemes of Government Trading" have not been furnished to Audit.

**STATEMENT No. 3—FINANCIAL RESULTS OF IRRIGATION, ETC., WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.**

Name of Project.	Direct Capital		Direct Revenue		Net Revenue		Interest		Surplus of Rate per		Rate per	
	Outlay.	To end of 1966-67.	Public Works) receipts during 1966-67.	Total Revenue Receipts.	Direct working expenses.	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-).	excloding	on Capital.	Capital.	expendi- ture (+) or excess of expenditure over revenue (-).	cent on Capital.	Outlay to end of the year 1966-67.
<b>A—IRRIGATION WORKS—UNPRO- DUCTIVE—</b>												
1	2	3	4	5	6	7	8	9	10	11		
Midnapore Canal .. .. .	..	83.97	2.87	2.87	11.98	-9.11	10.97	4.98	-14.09	10.96		
Bakreswar Irrigation Scheme .. .. .	..	7.01	74	74	66	4.8	1.14	4.2	-34	4.85		
Demodar Canal .. .. .	..	1,28,19	28,97	28,97	10,46	+16,51	14.44	7.70	+10,81	8.43		
<b>B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UN- PRODUCTIVE—</b>												
Sonarpur-Arapanch Drainage Scheme.	..	(a) 1,82,86	1	1	5.17	-5.16	2.82	10.06	-15,22	8.32		
Hijli Tidal Canal .. .. .	..	25.51	13	13	1.14	-1.01	3.96	1.53	-2,54	9.86		
Calcutta and Eastern Canals .. .. .	..	21,82	1,92	1,92	5.10	-3.18	14.57	1.31	-4,49	20.58		
Sundarbans Steamer Route .. .. .	..	7.53	..	..	1	-1	0.13	4.5	-4.6	6.11		
<b>C—MULTIPURPOSE RIVER SCHEME</b>												
Mayurakshi Reservoir Project .. .. .	..	7.73	16,00.09	50.68	40.17	+10.51	0.66	87.94	-77.43	4.84		
<b>Grand Total (A+B+C)</b>	..	<b>7.71</b>	<b>20,56,08</b>	<b>85,32</b>	<b>74,69</b>	<b>+10,63</b>	<b>0.52</b>	<b>1,14,39</b>	<b>-1,03,76</b>	<b>5.05</b>		

(a) Comprises expenditure incurred against Sonarpur-Arapanch Drainage Scheme (Rs. 94,06 thousands) and Bagjola-Ghuni-Jatragachi Drainage Scheme (Rs. 88,80 thousands)

**Explanatory Notes—**

*Productive and Unproductive Works*—Works in the Irrigation Department are classified as “Productive” or “Unproductive” according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on capital invested.

The rate of interest prescribed from different years was as follows :

Project constructed before 1st April, 1919—4 per cent.

Project constructed between 1st April, 1919 and 1st August, 1921—5 per cent.

Project constructed between 2nd August, 1921 and 31st March, 1941—6 per cent.

Project constructed between 1st April, 1941 and August, 1954—4 per cent.

In regard to all projects financed by Central Government or such of the State works for the execution of which loans may be asked for from the Central Government, the Government of India have, with effect from 17th August, 1954, fixed 4½ per cent. as the rate of productivity test. In respect of other works the Government of West Bengal have fixed the rate as 4 per cent.

The productivity test involves certain *proforma* adjustments which do not appear in Government accounts. If a work classed as “Productive” fails to yield the prescribed return for three successive years, it is transferred to the “Unproductive” class. Similarly, if a work classed as “Unproductive” succeeds in yielding for three successive years the prescribed return, it is transferred to the “Productive” class.

There was no “Productive” work in the State as at the end of 1966-67.

## STATEMENT No. 4—DEBT POSITION

## (I) STATEMENT OF BORROWINGS

(In crores of rupees)

Nature of borrowing.	Amount on 1st April, 1966.	Receipts during the year	Repayments during the year.	Amount on 31st March, 1967.	Net Increase, (+) Decrease (-)
I. Permanent Debt ..	62.97	6.08	0.01	69.04	+6.07
Floating Debt ..	20.70	4.89	23.77	1.82	-13.98
Loans from the Cen- tral Government.	4,21.27	41.76	21.73	4,41.30	+20.03
Other Loans ..	10.85	2.26	0.15	12.96	+2.11
<b>Total Public Debt ..</b>	<b>5,15.79</b>	<b>54.99</b>	<b>45.66</b>	<b>5,25.12</b>	<b>+9.33</b>
II. Unfunded Debt ..	17.81	3.75	2.21	19.35	+1.54
<b>Grand Total ..</b>	<b>5,33.60</b>	<b>58.74</b>	<b>47.87</b>	<b>5,44.47</b>	<b>+10.87</b>

No law has been passed by the Legislature of the State under the provisions of Article 293 of the Constitution laying down the limit within which Government may borrow on the security of the Consolidated Fund of the State.

**Explanatory Notes—**

(1) *Permanent Debt*—This category covers long term loans raised in the open market to finance certain projects. During the year, a loan of Rs. 6.02 crores bearing interest at 5½ per cent. was raised at a discount of one-half per cent. This loan is redeemable at par in 1978.

*Arrangements for Amortisation*—The following arrangements have been made for the amortisation of loans raised in the open market. (These are in accordance with the announcements made at the time of floating the loans):

- (a) *Depreciation Fund*—A sum equal to 1½ per cent. of the total nominal amount of the loan is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation.
- (b) *Sinking Fund*—In addition to the annual contribution to the respective Depreciation Fund, an annual contribution is made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time. The balances in the funds at the commencement and end of 1966-67 are given below:

## STATEMENT No. 4—DEBT POSITION—contd.

## (I) STATEMENT OF BORROWINGS—contd.

(In lakhs of rupees)					
		Amount on 1st April, 1966.	Addition during the year.	Withdrawal during the year.	Amount on 31st March, 1967.
Depreciation Fund	..	5,33.82	1,12.71	..	6,46.53
Sinking Fund	.. ..	19,87.06	4,36.80	..	24,03.86

Out of the total balance in the funds a sum of Rs. 19.73 crores stood invested in the securities of the Governments of India, West Bengal and other States.

(2) *Floating Debt*—This represents borrowings of a purely temporary character such as Treasury Bills and Ways and Means Advances from the Reserve Bank of India including short-falls in the cash balances with the Bank. The outstanding balance represents cash credit advance taken from the State Bank of India for financing the scheme of procurement of rice and paddy. During the year under review, no Treasury Bills were issued, nor were any Ways and Means Advances taken.

(3) *Loans from the Central Government*—The following amounts which fell due for repayment on account of principal and interest on loans taken from the Central Government remained outstanding on 31st March, 1967 :

(In lakhs of rupees)					
Category of Loans				Principal	Interest
(i)	Handloom Industries	..	..	0.41	..
(ii)	Cottage and Small Scale Industries	..	..	6.09	0.08
(iii)	For loans to West Bengal Goods Transport Co-operative Society Limited.			1.69	0.09
(iv)	Permanent improvement in scarcity areas	..	..	2.18	1.76
(v)	Development Scheme of Greater Calcutta	..	..	..	3.78
(vi)	Miscellaneous Development Schemes	..	..	14.07	6.58
(vii)	Grow More Food Schemes	..	..	2.80	1.08
(viii)	Loan for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.			..	3,53.17

The terms and conditions of repayment of six loans including five rehabilitation loans amounting to Rs. 1,18.77 lakhs sanctioned during the period from 1958-59 to 1966-67 by the Government of India have not been settled. No repayment has consequently been made in respect of these loans.

In regard to the rehabilitation loans other than those mentioned above, the revised terms and conditions of repayment as recommended by the Finance Commission have not been accepted by the State Government. They pay to the Government of India whatever amount is collected including arrears, if any, from the loanees during the year. A sum of Rs. 31.60 crores on account of principal and Rs. 15.83 crores on account of interest remained outstanding towards repayment of the loans on the 31st March, 1967 according to the original terms and conditions of repayment.

46016

STATEMENT No. 4—DEBT POSITION—*contd.*(i) STATEMENT OF BORROWINGS—*concl'd.*

An amount of Rs. 29·81 crores was received by the State Government from the Government of India during 1966-67 as Ways and Means Advance for Plan Schemes of which a sum of Rs. 17·90 crores has been adjusted as loan and Rs. 11·12 crores as grants. The balance of Rs. 0·79 crore was refunded to the Government of India. The loan has been shown included in the total loan of Rs. 41·76 crores received during the year.

The Government of West Bengal have not considered any amortisation arrangement necessary for repayment of loans from the Central Government.

(4) *Other Loans*—Particulars of the outstanding loans will be found in the Statement No. 17 at pages 128-133.

(5) *Unfunded Debt*—This item comprises the Provident Fund balances of Government Servants.

## (ii) OTHER OBLIGATIONS

In addition to the above, the following also constitute the liability of State Government. These relate to the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with general cash balance of Government. The amount of such liability at the end of 1966-67 stood at Rs. 60·67 crores, as indicated below; further details are given in Statement Nos. 16 and 19.

Nature of obligations.	Amount on 1st April, 1966.	Receipts during the year.	Repayments during the year.	(In crores of rupees)	
				Balance on 31st March, 1967.	Net increase (+) or decrease (—) during the year
Interest bearing obligations, such as, Depreciation Reserve Fund of Commercial Undertakings, etc.	4·81	0·06	..	4·87	+0·06
Non-interest bearing obligations, such as, Deposits of Local Funds, Civil Deposits and other Earmarked Funds, etc.	55·82	1,33·53	1,33·55	55·80	-0·02
<b>Total ..</b>	<b>60·63</b>	<b>1,33·59</b>	<b>1,33·55</b>	<b>60·67</b>	<b>+0·04</b>

## (iii) SERVICE OF DEBT

(a) *Interest on Debt and Other Obligations* : The outstanding gross debt and other obligations and the total net amount met from revenue during the years 1965-66 and 1966-67 on account of interest charges thereon were as shown below :

	(In crores of rupees)		
	1965-66.	1966-67.	Net increase (+) or decrease (—) during the year.
Gross Debt and Other Obligations outstanding at the end of the year.	5,40·99	6,05·15	+64·16
(i) Interest paid by Government—			
(a) On Public Debt and Unfunded Debt ..	17·87	20·09	+2·72
(b) On other obligations ..	0·62	0·72	+0·10
<b>Total ..</b>	<b>17·99</b>	<b>20·81</b>	<b>+2·82</b>



STATEMENT No. 4—DEBT POSITION—*concl.*(III) SERVICE OF DEBT—*concl.*

	(In crores of rupees)		
	1965-66.	1966-67	Net increase (+) or decrease (-) during the year.
<b>(ii) Deduct—</b>			
(a) Interest received on loans and advances given by Government.	2.88	4.34	+1.46
(b) Interest capitalised (outside the Revenue Account).	0.19	..	-0.19
(c) Interest realised on investment of Cash Balances.	0.21	0.44	+0.13
(d) Interest on capital advanced to Damodar Valley Corporation.	2.05	2.21	+0.16
(iii) Net amount of interest charges .. ..	12.56	13.82	+1.26
Percentage of gross interest (Item (i)) to total revenue receipts.	10.59	11.23	+0.64
Percentage of net interest (Item (iii)) to total revenue receipts.	7.40	7.46	+0.06

There were in addition certain other receipts and adjustments totalling Rs. 2.38 crores such as interest received from Commercial Departments, etc. If these are also taken into account the net burden of interest on revenue will be Rs. 11.44 crores working to 6.17 per cent. of the revenues.

Government also received during the year a sum of Rs. 1.21 lakhs by way of dividends on their investments in Commercial undertakings, etc. These investments were made mainly out of borrowed funds.

**(b) Appropriation for Reduction or Avoidance of Debt—**

Contribution to Sinking Funds .. ..	4.19	4.68	+0.49
-------------------------------------	------	------	-------

## STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

## (I) STATEMENT OF LOANS AND ADVANCES

(In crores of rupees)

Categories of loans and advances.	Amount outstanding on 1st April, 1966.	Amount paid during the year.	Amount repaid during the year.	Amount outstanding on 31st March, 1967.	Net Addition during the year.
1. Loans to Corporation, Port Trust and other Port Funds.	1.43	0.81	0.50	1.74	+0.31
2. Loans to Municipalities ..	1.21	0.16	0.07	1.30	+0.00
3. Loans to District and other Local Fund Committees.	0.49	..	0.01	0.48	-0.01
4. Advances to Cultivators ..	4.27	1.11	0.84	4.54	+0.27
5. Advances under Special Laws ..	0.48	..	..	0.48	..
6. Loans and Advances to Displaced persons.	42.84	0.15	1.16	41.83	-1.01
7. Loans under Community Development Projects.	4.33	0.46	0.22	4.57	+0.24
8. Loans to Government Servants	0.82	0.68	0.15	1.35	+0.53
9. Loans to State Electricity Board	56.20	2.46	0.01	58.65	+2.45
10. Other Miscellaneous Loans and Advances.	48.18	8.75	1.59	55.34	+7.16
Total ..	1,60.25	14.58	4.55	1,70.28	+10.03

A detailed account of the transactions and balances outstanding under each category is given in Statement No. 18 at pages 135-152.

(ii) *Recoveries in arrears*: In the case of loans where the detailed accounts are maintained in the Audit Office the overdue amount of loans recoverable from the Municipalities, Zilla Parishads and Anchal Panchayats, Calcutta Corporation educational institutions and industrial concerns, etc., was Rs. 1,27.83 lakhs (Rs. 75.00 lakhs towards principal and Rs. 52.83 lakhs towards interest) as at the end of the year 1966-67. The details are given below:

(In lakhs of rupees.)

Serial No.	Name of the loanee.	No. of loans.	Amount overdue.			Earliest period to which the arrears relates.
			Principal.	Interest.	Total.	
1.	Educational institutions ..	84	5.17	4.53	9.70	1957-58
2.	Industrial concerns and Municipalities receiving loans for rehabilitation of displaced persons.	315	54.00	38.28	92.28(a)	1960-61
3.	Municipalities, Zilla Parishads and Anchal Panchayats.	82	9.94	9.23	19.17	1949-50
4.	Calcutta Corporation ..	11	5.85	0.73	6.58	1958-59
5.	Other Statutory bodies ..	1	0.04	0.06	0.10	1963-64

(a) Includes Rs. 3.76 lakhs repaid by some Industrial concerns under orders of the Government but remaining unadjusted against their overdue amounts for want of final instructions from the Government.

STATEMENT No. 5—LOANS AND ADVANCES BY STATE GOVERNMENT—  
*concl'd.*

In addition to above, a total sum of Rs. 0·56 lakh (principal Rs. 0·43 lakh plus interest Rs. 0·13 lakh) is outstanding from the Purulia and Raghunathpur Municipalities (Purulia district) in respect of loans given to them by the Government of Bihar prior to 1st November, 1956. The date of commencement of repayment of two loans (amounting to Rs. 5·50 lakhs) given to the Purulia Municipality by the Government of Bihar during 1955-56 has not yet been decided by the Government of West Bengal as a result of which no recovery in respect of the two loans has been made.

Information regarding arrears in recovery of the loans and advances the detailed accounts of which are maintained by the departmental officers (item Nos. 4, 5, 7 and parts of 6 and 10 of the Statement at page 24) has not been received.

(iii) The terms and conditions of repayment in respect of loans amounting to Rs. 67,22·58 lakhs advanced to Statutory Corporations, etc., have not been settled and no repayment has, therefore, been made. The details of the loans are indicated below :

Serial No.	Name of the loanee.	No. of loans.	(In lakhs of rupees)	
			Total amount of loans.	Period during which loans were paid.
1.	West Bengal Financial Corporation ..	7	11·87	1955-56 to 1961-62.
2.	West Bengal State Electricity Board ..	83	58,65·81	1955-56 to 1966-67.
3.	West Bengal Development Corporation ..	31	4,09·84	1956-57 to 1965-66.
4.	Durgapur Development Authority ..	9	1·56	1959-60 to 1964-65.
5.	Calcutta State Transport Corporation ..	14	3,21·83	1960-61 to 1966-67.
6.	North Bengal State Transport Corporation ..	5	58·16	1961-62 to 1966-67.
7.	West Bengal Bhudan Yagna Board ..	8	0·27	1964-65 to 1966-67.
8.	Howrah Improvement Trust .. ..	5	50·00	1965-66 to 1966-67.
9.	Calcutta Metropolitan Sanitation and Water Supply Authority.	2	8·24	1966-67.
			164	67,22·58

In regard to the loans to West Bengal State Electricity Board, the rate of interest for the loans advanced up to the 31st March, 1961, has, however, been settled.

**STATEMENT No. 6—GUARANTEES GIVEN BY THE GOVERNMENT IN  
RESPECT OF LOANS, ETC., RAISED BY STATUTORY CORPORATIONS,  
LOCAL BODIES AND OTHER INSTITUTIONS**

Guarantees given by Government are shown below :

	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1967.
	(In lakhs of rupees)	
(i) Working capital raised by Statutory Corporations and dividends thereon.	1,03.50	1,00.00
(ii) Loans, debentures, bonds etc., raised by—		
(a) Statutory Corporations and Boards .. .. .	8,95.47	8,95.47
(b) Co-operative Banks and Institutions .. ' ..	18,11.28	6,26.62
(c) Joint Stock Companies .. .. .	5,11.75	4,86.13
(d) Local Bodies .. .. .	3,00.00	21.44
Total ..	<u>36,22.00</u>	<u>21,29.06</u>

No law has been passed by the Legislature of the State under the provisions of article 293 of the Constitution laying down the limit within which Government may give guarantees on the security of the Consolidated Fund of the State.

The particulars of the guarantees by Government as on the 31st March, 1967 are given below :

	(In lakhs of rupees).	
Name of the public or other body for which the guarantee has been given and brief nature of the guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1967.
<b>1. Statutory Corporations and Boards—(2)</b>		
(a) Guarantee for repayment of the capital and 2½ per cent. dividend thereon.	1,00.00 (Principal) 3.50 (Dividend per annum).	1,00.00
(b) Guarantee for repayment of the amount raised by issue of bonds and interest at stipulated rates.	8,95.47	8,95.47
Total—Statutory Corporations and Boards ..	<u>9,98.97</u>	<u>9,95.47</u>

**STATEMENT No. 6—GUARANTEES GIVEN BY THE GOVERNMENT IN RESPECT OF LOANS, ETC., RAISED BY STATUTORY CORPORATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—contd.**

(In lakhs of rupees)		
Name of the public or other body for which the guarantee has been given and brief nature of the guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1967.
<b>2. Co-operative Banks and Institutions—</b>		
<b>(a) Co-operative Banks—(6)</b>		
(i) Guarantee for repayment of debentures issued and interest thereon.	2,08.00	2,08.00
(ii) Guarantee for granting medium and short-term loans and cash credit advances by the State Bank of India and the Reserve Bank of India.	12,82.50	3,95.38
<b>(b) Taxi-Drivers' Co-operative Societies—(7)</b>		
Guarantee for repayment of loans and interest thereon and overdrafts.	10.78	4.39
<b>(c) Consumers' Co-operative Societies—(4)</b>		
Guarantee for repayment of loans and interest thereon ..	76.00	11.70
<b>(d) Co-operative Cold Storage—(2)</b>		
Guarantee for repayment of loans and interest thereon ..	4.00	3.20
<b>(e) Co-operative Spinning Mills and Power-looms—(2)</b>		
Guarantee for repayment of loans and interest thereon ..	30.00	4.00
<b>(f) Selected Co-operative Societies acting as agents of the Food Corporation of India—</b>		
Guarantee for repayment of loans and cash credit advances and interest thereon.	2,00.00	..
<b>Total—Co-operative Banks and Institutions .. ..</b>	<b>18,11.28</b>	<b>6,26.62</b>
<b>3. Joint Stock Companies—(3)</b>		
<b>(i) National Sugar Mills Ltd.</b>		
(a) Guarantee for the payment of the cost of machinery purchased by the Mills on deferred payments.	15.75	..
(b) Guarantee for repayment of loans and interest thereon ..	20.00	10.13
<b>(ii) National Tannery Co. Ltd.</b>		
Guarantee for repayment of loans and interest thereon. ..	6.00	6.00
<b>(iii) The Calcutta Electric Supply Corporation Ltd.</b>		
Guarantee for repayment of loans and interest thereon ..	4,70.00	4,70.00
<b>Total—Joint Stock Companies .. ..</b>	<b>6,11.75</b>	<b>4,86.13</b>

**STATEMENT No. 6—GUARANTEES GIVEN BY THE GOVERNMENT IN RESPECT OF LOANS, ETC., RAISED BY STATUTORY CORPORATIONS, LOCAL BODIES AND OTHER INSTITUTIONS—concl'd.**

(In lakhs of rupees)

Name of the public or other body for which the guarantee has been given and brief nature of the guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1967.
4. Local Bodies—(1)		
Guarantee for repayment of the amount raised by issue of debentures and interest thereon.	3,00·00	21 44
Total—Local Bodies	3,00·00	21·44

*Note—Guarantee for Joint Stock Companies—*

- (i) Against the guarantee of Rs. 15·75 lakhs given to Duncan and Steward Ltd. for the value of machinery purchased on deferred payments by the National Sugar Mills Ltd. Government had to pay a total amount of Rs. 15·78 lakhs (inclusive of interest) in 1963-64. This amount has been treated as a loan to the Mills in view of their reported unsatisfactory financial conditions. Government had to pay in 1966-67 similarly Rs. 9·87 lakhs (Rs. 2·50 lakhs to West Bengal Financial Corporation, Rs. 2·37 lakhs to Canara Bank Ltd. and Rs. 5·00 lakhs to Central Bank of India Ltd.) against the guarantee of Rs. 20·00 lakhs in order to liquidate in part the loans taken by the Mills from the Central Bank of India Ltd., Canara Bank Ltd. and the West Bengal Financial Corporation.
- (ii) The guarantee for the repayment of a maximum loan of Rs. 4,70·00 lakhs obtained by the Calcutta Electric Supply Corporation Ltd. stipulates a condition that a guarantee charge at the rate of  $\frac{1}{4}$  per cent per annum on the first Rs. 2,70·00 lakhs and at the rate of  $\frac{1}{2}$  per cent per annum on any amount in excess of Rs. 2,70·00 lakhs outstanding from time to time shall be payable by the Company to the Government. In terms of Agreement and Indenture the Company is regularly paying the guarantee charges.

**STATEMENT No. 7—CASH BALANCES AND INVESTMENT OF CASH BALANCES**

(In lakhs of rupees.)

			As on 1st April, 1966.	As on 31st March, 1967.
<b>(A) General Cash Balance—</b>				
(1) Cash in Treasuries	..	..	15.36	12.78
(2) Deposits with the Reserve Bank	..	..	14,95.64	17,22.34
(3) Remittances in Transit	..	..	-3.78	71.18
		<b>Total</b>	.. 15,07.22	18,06.25
<hr/>				
(4) Add—Investments held in the Cash Balance Investment Account”.			6,31.62	7,38.28
		<b>Total (A)</b>	.. 21,38.84	25,44.53
<hr/>				
<b>(B) Other Cash Balances and Investments—</b>				
(1) Cash with Departmental Officers	..	..	6.69	9.59
(2) Permanent Advance for contingent expenditure with Departmental Officers.			18.71	19.34
(3) Investments of earmarked funds	..	..	16,00.27	20,13.93
		<b>Total (B)</b>	.. 16,25.67	20,42.86
<hr/>				
		<b>Total (A) and (B)</b>	.. 37,64.51	45,87.39
<hr/>				

**Explanatory Notes—**

1. The cash balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Account. The balance against “Deposits with the Reserve Bank” as shown in Government Accounts on the 31st March, 1967 represents the balance taking into account all the adjustments pertaining to 1966-67, including those relating to Inter-State Settlements advised to the Reserve Bank of India in the subsequent financial year, upto the 25th April, 1967.
2. Under the agreement with the Reserve Bank of India, the Government of West Bengal have to maintain with the Bank a minimum balance of Rs. 25 lakhs on every Friday and not less than Rs. 20 lakhs on other days. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a Ways and Means Advance from the Reserve Bank

**STATEMENT No. 7—CASH BALANCES AND INVESTMENT OF CASH  
BALANCES—*concl.***

or by selling Treasury Bills. The Bank allows the State Government Ways and Means Advances up to a maximum of Rs. 50 lakhs. If even after taking these advances, the State Government is not able to maintain the minimum cash balance the Bank allows the State Government overdrafts. No Treasury Bills were issued during the year nor was any Ways and Means Advance taken from the Bank during the year.

3. The balances under the head "Remittances in Transit" represent remittances between Treasuries and Currency Chests remaining unadjusted on the 31st March, 1967.
4. The investments held in the Cash Balance Investment Account were wholly in Government of India securities. The interest realised during the year on these investments amounted to Rs. 44.47 lakhs.
5. The details of the investments out of the earmarked Funds are given in Statement No. 19 at pages 156—160.



**STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT.**

The following is a summary of the balances as on 31st March, 1967:—

Debit balance.	Section of the General Account.	Name of account.	Credit balance.
Rs.			Rs.
	<b>Consolidated Fund—</b>		
3,84,46,25,101	A to M and Part of T.	Government Account.	
	O	Public Debt .. .. .	5,25,12,69,603
1,70,27,76,737	Q	Loans and Advances by the State/Union Territory Governments.	
		Contingency Fund—	
		Contingency Fund .. .. .	4,93,63,947
		Public Account—	
	S	Unfunded Debt .. .. .	19,34,72,515
	T	Deposits and Advances—	
		(i) Deposits bearing interest .. .. .	4,87,17,565
		(ii) Deposits not bearing interest—gross balance.	75,94,10,114
20,13,92,500		Investments.	
5,92,02,271		(iii) Advances not bearing interest .. .. .	....
		(iv) Suspense— .. .. .	....
7,38,28,281		Investments.	
		Other Items (Net) .. .. .	3,52,10,589
	U	Remittances—	
29,42,55,582		I—Remittances within India .. .. .	1,92,61,129
18,06,24,990	X	Cash Balance (Closing) .. .. .	....
<b>6,35,67,05,462</b>		<b>Total .. .. .</b>	<b>6,35,67,05,462</b>

**Explanatory Notes—**

The significance of the head "Government Account" is explained in note 5 below. The other headings in this summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transaction. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of West Bengal as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

**STATEMENT- No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT—contd.**

2. A summary of receipts, disbursements and balances under Debt, Deposit and Remittance Heads and Contingency Fund is given in Statement No. 16.

In a number of cases, there are unreconciled differences in the closing balance as reported in Statement No. 16 and that shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases the full details and documents required for the purpose are awaited from the Treasury Officers as detailed in the Appendix to this compilation.

The balances are communicated to the officers concerned every year for acceptance thereof. In a large number of cases such acceptances have not been received. The following are instances where the verification and acceptance of balances involving large amounts have been delayed.

Head of Account.	Number of acceptance awaited.	Year from which acceptances are awaited.	Amount outstanding in respect of these items as on 31st March, 1967.
1	2	3	4
			Cr.
<b>O—Public Debt—</b>			
(1) Loans from the Central Government ..	50	1964—65	4,41,30.31
<b>IV—Other Loans—</b>			
(2) Loans from the National Co-operative Development Corporation.	15	1964—65	3,10.20
(3) Loans from the National Agricultural Credit Fund of the Reserve Bank of India.	15	1964—65	75.51
(4) Loans from the Life Insurance Corporation of India.	11	1964—65	8,58.15
			Dr.
<b>Q—Loans and Advances by the State/Union Territory Governments—Loans to Local Funds, Private Parties, etc.—</b>			
(1) Loans under Land Improvement Act, XIX of 1883.	14	1965—66	4.08
(2) Agriculturists' Loan Act XII of 1884 ..	14	1965—66	3,90.55
(3) Loans under the scheme for distribution of Chemical fertilisers.	6	1965—66	58.20
(4) Loans to Presidency Corporations, Port Trusts and other Port Funds.	10	1965—66	1,73.67
(5) Loans to Municipalities .. ..	15	1966—67	1,30.31

STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT—*contd.*

Head of Account.	Number of acceptances awaited.	(In lakhs of rupees.)	
		Year from which acceptances are awaited.	Amount outstanding in respect of these items as on 31st March, 1967
1	2	3	4
			Dr.
(6) Loans to District and other Local Fund Committees.	25	1964—65	48.04
(7) Loans to non-Credit Co-operative Societies ..	11	1966—67	1.06
(8) Loans to other Co-operative Societies ..	12	1966—67	5.30
(9) Loans for rendering assistance to needy fishermen through Co-operative Societies.	11	1966—67	3.50
(10) Loans to big growers .. ..	7	1965—66	3.62
(11) Loans to artisans .. ..	11	1965—66	17.80
(12) Medium term loan for fish production in semi-dorelict tank.	11	1965—66	7.98
(13) Loans to West Bengal State Electricity Board-	8	1964—65	13,89.75
(14) Short-term loan for augmentation of fish production in culturable tanks.	11	1965—66	0.31
T—Deposits and Advances—Part II—Deposits not bearing interest—			
Deposits of Local Funds—			Cr.
(1) Municipal Funds .. ..	49	1966—67	71.72
Civil Deposits—			
(i) Personal Deposits .. ..	503	1965—66	7,55.50
(ii) Deposits on account of cost price of liquor, Ganja and Bhang.	16	1966—67	13.03
<p>3. Full particulars regarding the details of balances relating to Local Funds, Deposits and Advances, etc., pertaining to the state of Cooch Behar, since merged with West Bengal, have not been furnished by administrative authorities. It has not, therefore, been possible to include such items in the relevant broadsheets and other registers of the Accounts Office and to review them properly. The balances under "Departmental Advances" and a portion of "Permanent Advances" continue to be shown in lump under the ordinary account heads instead of being split up into relevant departmental heads, for want of adequate details of the transactions.</p> <p>4. Under the scheme embodied in the Bihar and West Bengal (Transfer of Territories) Act, 1956, certain balances under Capital heads (Outside the Revenue Account) and Debt, Deposit and Remittance heads are to be transferred by the Government of Bihar to the Government of West Bengal. A portion of the amount under Debt heads was adjusted in the accounts for 1962-63. As regards other adjustments, the matter is under correspondence with the Government of Bihar.</p>			

**STATEMENT No. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT—concl'd.**

5. *Government Account*—Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the account are closed to a single head called "Government Account" The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Debt, Deposit, Remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1966-67 given below will show how the net amount at the end of the year has been arrived at —

Dr.	Details.	Cr.
Rs.		Rs.
3,72,44,44,488	A—Amount at the debit of Government Account on the 1st April, 1966.	....
....	B—Revenue Receipts .. .. .	1,85,33,30,943
1,88,67,36,361	C—Expenditure on Revenue Account .. .. .	....
8,67,75,195	D—Capital Expenditure outside the Revenue Account .. .. .	....
....	F—Amount at the debit of Government Account on the 31st March, 1967.	3,84,46,25,101
<hr/> 5,69,79,56,044	Total .. .. .	<hr/> 5,69,79,56,044

**PART II—Detailed Accounts and Other Statements**

**A—Revenue and Expenditure**



**STATEMENT No. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF  
TOTAL REVENUE/TOTAL EXPENDITURE**

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
<b>A—Taxes, Duties and Other Principal Heads of Revenue—</b>			
IV—Taxes on Income other than Corporation Tax	16,29,40	8.79	8.63
V—Estate Duty .. .. .	31,11	0.17	0.16
IX—Land Revenue .. .. .	5,99,89	3.24	3.17
X—State Excise Duties .. .. .	13,40,18	7.23	7.10
XI—Taxes on Vehicles .. .. .	5,76,00	3.11	3.05
XII—Sales Tax .. .. .	48,64,69	26.23	25.78
XIII—Other Taxes and Duties .. .. .	15,39,70	8.30	8.16
XIV—Stamps .. .. .	7,09,88	3.83	3.76
XV—Registration Fees .. .. .	1,56,69	0.85	0.83
<b>Total—Taxes, Duties and Other Principal Heads of Revenue.</b>	<b>1,14,47,63</b>	<b>61.77</b>	<b>60.64</b>
<b>B—Debt Services .. .. .</b>			
	9,36,87	5.05	4.96
<b>C—Administrative Services .. .. .</b>			
	1,67,94	0.91	6.89
<b>D—Social and Developmental Services .. .. .</b>			
	15,57,21	8.40	8.25
<b>E—Multipurpose River Schemes, Irrigation and Electricity Schemes.</b>			
	1,07,59	0.58	0.57
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>			
	75,71	0.41	0.40
<b>G—Transport and Communications (other than Roads)</b>			
	23,61	0.13	0.12
<b>I—Miscellaneous .. .. .</b>			
	5,37,92	2.90	2.85
<b>J—Contributions and Miscellaneous Adjustments .. .. .</b>			
	36,78,08	19.85	19.49
<b>K—Extraordinary Items .. .. .</b>			
	0,75	..	..
<b>Grand Total— Revenue Receipts ..</b>	<b>1,85,33,31</b>	<b>100.00</b>	<b>98.17</b>

**STATEMENT No 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF  
TOTAL REVENUE/TOTAL EXPENDITURE—contd.**

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
<i>Expenditure—</i>			
<b>A—Collection of Taxes, Duties and Other Principal Revenues—</b>			
4—Taxes on Income other than Corporation Tax ..	7,44	0.04	0.04
9—Land Revenue .. .. .	4,63,18	2.49	2.45
10—State Excise Duties .. .. .	69,96	0.37	0.37
11—Taxes on Vehicles .. .. .	13,24	0.07	0.07
12—Sales Tax .. .. .	43,88	0.23	0.23
13—Other Taxes and Duties .. .. .	17,57	0.09	0.09
14—Stamps .. .. .	19,36	0.10	0.10
15—Registration Fees .. .. .	45,00	0.24	0.24
<b>Total—Collection of Taxes, Duties, etc. ..</b>	<b>6,79,63</b>	<b>3.63</b>	<b>3.59</b>
<b>B—Debt Services .. .. .</b>	<b>25,49,17</b>	<b>13.75</b>	<b>13.51</b>
<b>C—Administrative Services .. .. .</b>	<b>28,14,29</b>	<b>15.18</b>	<b>14.92</b>
<b>D—Social and Developmental Services—</b>			
Education .. .. .	36,94,03	19.93	19.58
Medical .. .. .	12,58,75	6.79	6.67
Public Health .. .. .	4,41,21	2.38	2.34
Agriculture .. .. .	12,34,57	6.66	6.54
Industries .. .. .	4,28,69	2.31	2.27
Community Development Projects, National Extension Service and Local Development Works.	3,46,46	1.86	1.84
Labour and Employment .. .. .	3,71,08	2.00	1.97
Other Social and Developmental Services ..	5,61,80	3.03	2.98
<b>Total—Social and Developmental Services ..</b>	<b>83,36,59</b>	<b>44.93</b>	<b>44.19</b>



**STATEMENT No. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF  
TOTAL REVENUE/TOTAL EXPENDITURE—concl'd.**

Heads.	Amount in thousands of rupees.	Percentage of total Revenue.	Percentage of total Expenditure.
1	2	3	4
<b>E—Multipurpose River Schemes, Irrigation and Electricity Schemes.</b>	6,12,40	3.30	3.25
<b>F—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>	11,72,41	6.32	6.21
<b>G—Transport and Communications (other than Roads)</b>	53,01	0.28	0.28
<b>I—Miscellaneous .. .. .</b>	23,39,45	12.62	12.40
<b>J—Contributions and Miscellaneous Adjustments ..</b>	29,87	0.16	0.16
<b>K—Extraordinary Items .. .. .</b>	2,80,45	1.51	1.49
 <b>Grand Total—Expenditure on Revenue Account ..</b>	 <b>1,88,67,36</b>	 <b>101.71</b>	 <b>100.00</b>

**STATEMENT No. 10—STATEMENT SHOWING THE DISTRIBUTION  
BETWEEN CHARGED AND VOTED EXPENDITURE.**

1	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
2	3	4	
Rs.	Rs.	Rs.	
Expenditure on Revenue Account ..	25,76,87,922	1,62,90,48,439	(b)1,88,67,36,361
Expenditure outside the Revenue Account.	5,73,374	8,62,01,821	8,67,75,195
Disbursements under Public Debt, Loans and Advances, etc. (a).	45,65,73,892	14,58,12,294	60,23,86,186
Total ..	71,48,35,188	1,86,10,62,554	2,57,58,97,742

<i>Charged Expenditure.</i>	<i>Voted Expenditure.</i>
Rs.	Rs.

(a) The figures have been arrived at as follows :

**O—Public Debt—**

Permanent Debt .. .. .	1,57,987	....
Floating Debt .. .. .	23,77,00,000	....
Loans from the Central Government .. .. .	21,72,55,062	....
Other loans .. .. .	14,60,843	....

**Q—Loans and Advances by the State/Union Territory Governments—**

Loans to Local Funds, Private Parties, etc. .. .. .	....	13,90,18,511
Loans to Government Servants .. .. .	....	67,93,783
Total ..	45,65,73,892	14,58,12,294

(b) Excludes Rs. 131 met out of Contingency Fund during 1966-67 and not recouped to the Fund before the close of the year.

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS.

Heads.	Actuals for 1966-67.
	Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE</b>	
<b>IV—Taxes on Income other than Corporation Tax—</b>	
Taxes on Agricultural Income .. .. .	1,26,24,766
Miscellaneous .. .. .	43,186
Share of net proceeds assigned to States .. .. .	15,07,31,794
<i>Deduct—Refunds</i> .. .. .	-4,50,227
<b>Total</b> ..	<b>16,29,49,519</b>
<b>V—Estate Duty—</b>	
A—Estate Duty on Agricultural Land—Share of net proceeds assigned to States.	22,000
B—Estate Duty on property other than Agricultural Land—Share of net proceeds assigned to States.	30,89,000
<b>Total</b> ..	<b>31,11,000</b>
<b>IX—Land Revenue—</b>	
Ordinary Revenue .. .. .	1,65,59,002
Sale of Government Estates .. .. .	2,355
Sale-proceeds of waste lands and redemption of land tax .. .. .	11,876
Recoveries on account of survey and settlement charges .. .. .	3,773
Rent, etc., of fisheries .. .. .	75,367
Receipts from the management of ex-Zamindari Estates .. .. .	3,90,07,954
Rates and cesses on land .. .. .	31,16,384
Miscellaneous .. .. .	7,59,638
Recoveries of overpayments .. .. .	31,970
Collection of Payments for services rendered .. .. .	3,44,030
<i>Deduct—Refunds</i> .. .. .	-13,566
<b>Total</b> ..	<b>5,99,86,783</b>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67. Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE</b>	
— <i>contd.</i>	
<b>X—State Excise Duties—</b>	
Country Spirits .. .. .	8,14,40,645
Country Fermented Liquor .. .. .	63,74,051
Malt Liquors .. .. .	45,54,233
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits).	2,19,63,733
Receipts from commercial spirits including denatured spirits and medicated wines.	1,36,46,340
Opium .. .. .	7,88,764
Hemp and Other drugs .. .. .	43,82,282
Fines, Confiscations and Miscellaneous .. .. .	5,83,363
Recoveries of overpayments .. .. .	1,153
Collection of Payments for services rendered .. .. .	3,54,086
<i>Deduct—Refunds</i> .. .. .	-70,643
<b>Total</b> ..	<b>13,40,18,007</b>
<hr/>	
<b>XI—Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act .. .. .	61,56,862
Receipts under the State Motor Vehicles Taxation Act .. .. .	5,03,79,974
Other Receipts .. .. .	12,47,921
<i>Deduct—Refunds</i> .. .. .	-1,84,917
<b>Total</b> ..	<b>5,75,99,840</b>
<hr/>	
<b>XII—Sales Tax—</b>	
Receipts under the Central Sales Tax Act .. .. .	16,66,22,225
Receipts under the State Sales Tax Act .. .. .	32,17,28,419
Miscellaneous .. .. .	1,02,648
<i>Deduct—Refunds</i> .. .. .	-19,83,765
<b>Total</b> ..	<b>48,64,69,527</b>
<hr/>	

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67. Rs.
<b>XIII—Other Taxes and Duties—</b>	
<b>A—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax .. .. .	3,37,07,410
Totalisator .. .. .	1,30,61,716
<i>Deduct—Refunds</i> .. .. .	-43,060
	<hr/>
Total—A ..	4,07,16,000
	<hr/>
<b>B—Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas.	32,96,441
Tax and Duties on Electricity .. .. .	6,46,27,512
Other Receipts .. .. .	33,943
<i>Deduct—Refunds</i> .. .. .	-40
	<hr/>
Total—B ..	6,79,67,856
	<hr/>
<b>D—Other Items—</b>	
Receipts under the Bengal Raw Jute Taxation Act, 1941 .. .. .	1,42,68,531
Receipts under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955.	2,52,67,658
Miscellaneous .. .. .	5,967
<i>Deduct—Refunds</i> .. .. .	-2,46,188
	<hr/>
Total—D ..	3,92,95,968
	<hr/>
Grand Total ..	15,39,69,890
	<hr/>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.
	Rs.
<b>A—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE</b>	
— <i>consolid.</i>	
<b>XIV—Stamps—</b>	
<b>A—Non-Judicial—</b>	
Sale of stamps .. .. .	5,83,63,679
Duty on impressing documents .. .. .	7,69,232
Fines and penalties .. .. .	14,286
Miscellaneous .. .. .	1,321
<i>Deduct—Refunds</i> .. .. .	—22,37,068
	<hr/>
<b>Total A—Non-Judicial</b> ..	<b>5,69,11,450</b>
	<hr/>
<b>B—Judicial—</b>	
<b>(i) Court Fees—</b>	
Court fees realised in stamps .. .. .	1,35,14,640
	<hr/>
<b>Total—(i)</b> ..	<b>1,35,14,640</b>
	<hr/>
<b>(ii) Other Receipts—</b>	
Sale of stamps .. .. .	5,69,541
Fines and Penalties .. .. .	11,714
Miscellaneous .. .. .	274
<i>Deduct—Refunds</i> .. .. .	—19,676
	<hr/>
<b>Total—(ii)</b> ..	<b>5,61,853</b>
	<hr/>
<b>Total B—Judicial</b> ..	<b>1,40,76,493</b>
	<hr/>
<b>Total A—Non-Judicial</b> ..	<b>5,69,11,450</b>
	<hr/>
<b>Grand Total</b> ..	<b>7,09,87,943</b>
	<hr/>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Head.	Actuals for 1966-67.
	Rs.
<b>XV—Registration Fees—</b>	
Fees for registering documents .. .. .	1,47,91,868
Fees for copies of registered documents .. .. .	3,58,631
Miscellaneous .. .. .	5,19,439
<i>Deduct</i> —Refunds .. .. .	—814
	<hr/>
Total ..	1,56,69,118
	<hr/>
Total A—Taxes, Duties and Other Principal Heads of Revenue ..	1,14,47,63,627
	<hr/>
<b>B—DEBT SERVICES—</b>	
<b>XVI—Interest—</b>	
<b>B—Interest from Commercial Departments—</b>	
Interest received from Commercial Departments .. .. .	2,17,81,690
<b>C—Other Interest Receipts—</b>	
Interest on loans and advances by the State Governments .. .. .	4,34,16,350
Interest realised on investments of Cash Balances .. .. .	44,47,246
<b>Interest on arrears of revenue—</b>	
(†) Land Revenue .. .. .	17,65,158
(‡) Other Revenues .. .. .	36,340
(§) Sales Tax .. .. .	1,79,976
Interest on Capital advance to Damodar Valley Corporation ..	2,20,55,094
Miscellaneous .. .. .	4,719
	<hr/>
Total ..	9,36,86,573
	<hr/>
Total B—Debt Services ..	9,36,86,573
	<hr/>

9

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—contd.**

Heads.	Actuals for 1966-67.
	Rs
<b>C—ADMINISTRATIVE SERVICES—</b>	
<b>XVII—Administration of Justice—</b>	
Sale-proceeds of unclaimed and escheated property .. .. .	1,04,987
Court-fees realised in cash .. .. .	7,494
General fees, fines and forfeitures .. .. .	66,75,034
Receipts of the Official Assignee .. .. .	1,27,605
Receipts of the Official Receiver .. .. .	1,41,856
<b>Miscellaneous fees and fines—</b>	
(i) Record-rooms Receipts .. .. .	788
(ii) Other Receipts .. .. .	4,76,204
Miscellaneous .. .. .	4,92,808
Recoveries of overpayments .. .. .	4,874
Collection of Payments for services rendered .. .. .	5,10,634
Deduct—Refunds .. .. .	—1,58,904
<b>Total</b> .. .. .	<b>83,83,375</b>
 <b>XVIII—Jails—</b>	
Jails .. .. .	3,70,139
Jails manufactures .. .. .	6,78,343
Recoveries of overpayments .. .. .	353
<b>Total</b> .. .. .	<b>10,48,835</b>
 <b>XIX—Police—</b>	
Police supplied to Railways .. .. .	7,003
Police supplied to public departments, private companies and persons ..	1,41,333
Receipts and recoveries on account of Presidency Police .. .. .	20,75,050
Fees, fines and forfeitures .. .. .	54,657
Recoveries of overpayments .. .. .	8,490
Collection of Payments for services rendered .. .. .	3,21,797
Miscellaneous .. .. .	11,32,839
Deduct—Refunds .. .. .	—11,828
<b>Total</b> .. .. .	<b>37,29,341</b>



STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67, Rs.
<b>C—ADMINISTRATIVE SERVICES—<i>conold.</i></b>	
<b>XXI—Miscellaneous Departments—</b>	
Examination Fees .. .. .	1,16,600
Administration of Indian Partnership Act, 1932 .. .. .	45,329
Fire Services .. .. .	30,24,667
Miscellaneous .. .. .	4,45,490
	<hr/>
Total .. .. .	36,32,146
	<hr/>
Total C—Administrative Services .. .. .	1,67,93,697
	<hr/>

**D—SOCIAL AND DEVELOPMENTAL SERVICES—**

**XXII—Education—**

**A—University—**

Fees, Government Arts Colleges .. .. .	11,49,867
Fees, Government Professional Colleges .. .. .	5,64,310

**B—Secondary—**

Fees, Government Secondary Schools .. .. .	11,49,985
--	-----------

**D—Special—**

Fees and other receipts, Government Special Schools .. .. .	95,229
---	--------

**F—General—**

Income from endowments .. .. .	4,112
Recoveries of overpayments .. .. .	8,846
Collection of Payments for services rendered .. .. .	8,868
Miscellaneous .. .. .	43,84,202
Receipts in England .. .. .	23
<i>Deduct</i> —Refunds .. .. .	—46,040
	<hr/>
Total .. .. .	73,19,402
	<hr/>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.
	Rs.
<b>XXIII—Medical—</b>	
Fees, Medical Schools and Colleges .. .. .	7,22,651
Hospital Receipts .. .. .	29,11,365
Mental Hospital Receipts .. .. .	17,675
Sale of medicines .. .. .	6,31,555
Contributions .. .. .	1,24,197
Income from endowments .. .. .	87,410
Recoveries of overpayments .. .. .	47,744
Collection of Payments for services rendered .. .. .	7,18,571
Miscellaneous .. .. .	17,68,567
Receipts on account of provincialisation of Sadar and Subdivisional Hospitals.	27,496
<i>Deduct—Refunds</i> .. .. .	<u>-1,45,374</u>
Total ..	<u>69,11,857</u>
<b>XXIV—Public Health—</b>	
Sale-proceeds of sera and vaccines, etc. .. .. .	1,03,411
Recoveries of overpayments .. .. .	71,878
Collection of Payments for services rendered .. .. .	1,00,331
Miscellaneous .. .. .	12,91,610
<i>Deduct—Refunds</i> .. .. .	<u>-1,002</u>
Total ..	<u>15,66,228</u>
<b>XXV—Agriculture—</b>	
Agricultural Receipts .. .. .	6,96,69,592
Fisheries .. .. .	6,10,774
Recoveries of overpayments .. .. .	2,13,312
Collection of Payments for services rendered .. .. .	5,285
<i>Deduct—Refunds</i> .. .. .	<u>-13,791</u>
Total ..	<u>7,04,84,172</u>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.
	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.</b>	
<b>XXVII—Animal Husbandry—</b>	
Fees, Veterinary Colleges and Schools .. .. .	43,957
Other Receipts .. .. .	31,05,112
Collection of Payments for services rendered .. .. .	31,067
<i>Deduct—Refunds</i> .. .. .	-5,464
<b>Total</b> ..	<b>36,74,072</b>
<b>XXVIII—Co-operation—</b>	
Audit fees .. .. .	6,03,960
Miscellaneous .. .. .	3,00,942
<b>Total</b> ..	<b>9,04,902</b>
<b>XXIX—Industries—</b>	
Industries .. .. .	1,36,38,737
Cottage and Small-Scale Industries .. .. .	40,72,636
Cinchona Plantations .. .. .	1,03,87,898
Recoveries of overpayments .. .. .	1,09,464
Collection of Payments for services rendered .. .. .	1,081
<i>Deduct—Refunds</i> .. .. .	-3,79,123
<b>Total</b> ..	<b>2,78,30,693</b>
<b>XXXI—Community Development Projects, National Extension Service and Local Development Works—</b>	
<b>A—Community Development Projects—</b>	
Community Development Projects .. .. .	2,72,294
<b>Total</b> ..	<b>2,72,294</b>

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—contd.**

Heads.	Actuals for 1966-67.
	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—concl'd.</b>	
<b>XXXII—Miscellaneous, Social and Developmental Organisations—</b>	
Labour and Employment .. .. .	3,47,71,726
Miscellaneous .. .. .	19,88,360
<i>Deduct—Refunds</i> .. .. .	-3,796
Total ..	<u>3,67,56,290</u>
<b>Total D—Social and Developmental Services</b> ..	<b>15,57,20,510</b>
<hr/>	
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—</b>	
<b>XXXIII—Multipurpose River Schemes—</b>	
<b>Mayurakshi Reservoir Project—</b>	
Water rates .. .. .	43,55,578
Recoveries of expenditure .. .. .	1,85,732
Miscellaneous .. .. .	5,26,649
<i>Deduct—Refunds</i> .. .. .	-319
Total ..	<u>50,67,638</u>
<hr/>	
<b>XXXIV—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>	
<b>A—Irrigation Works—</b>	
<b>(2) Unproductive Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	31,72,021
Sales of Water .. .. .	5,240
Other canal produce .. .. .	797
Navigation .. .. .	1,752
Rents .. .. .	17,220
Miscellaneous .. .. .	61,148
Total A—Irrigation, etc. ..	<u>32,58,178</u>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.
	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—concl'd.</b>	
<b>B—Navigation, Embankment and Drainage Works—</b>	
<b>(2) Unproductive Works—</b>	
<b>Direct Receipts—</b>	
Navigation .. .. .	1,02,035
Rents .. .. .	55,302
Recoveries of expenditure .. .. .	16
Miscellaneous .. .. .	50,160
<b>Total B—Navigation, etc. ..</b>	<b>2,07,513</b>
<b>Grand Total ..</b>	<b>34,65,691</b>
 <b>XXXV—Irrigation, Navigation, Embankment and Drainage Works (Non- Commercial)—</b>	
<b>A—Irrigation Works—</b>	
<b>Direct Receipts—</b>	
Water rates .. .. .	9,76,516
Rents .. .. .	1,439
Miscellaneous .. .. .	4,02,649
<i>Deduct—Refunds</i> .. .. .	-3
<b>Total—Irrigation, etc. ..</b>	<b>13,80,601</b>
 <b>B—Navigation, Embankment and Drainage Works—</b>	
<b>Direct Receipts—</b>	
Navigation .. .. .	25,204
Other Canal Produce .. .. .	668
Rents .. .. .	15,481
Recoveries of expenditure .. .. .	1,401
Miscellaneous .. .. .	8,04,282
<i>Deduct—Refunds</i> .. .. .	-2,153
<b>Total B—Navigation, etc. ..</b>	<b>8,44,973</b>
<b>Grand Total ..</b>	<b>22,25,574</b>
<b>Total E — Multipurpose River Schemes, Irrigation and Electricity Schemes</b>	<b>1,07,58,900</b>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.
	Rs.
<b>F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—</b>	
<b>XXXVII—Public Works—</b>	
Rents .. .. .	21,46,254
Ferry Receipts .. .. .	3
Tolls on Roads .. .. .	14,14,353
Recoveries of expenditure .. .. .	7,99,644
Miscellaneous .. .. .	32,11,185
<i>Deduct—Refunds</i> .. .. .	-252
Total ..	<u>75,71,187</u>
<b>Total F— Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.</b>	<b>75,71,187</b>
<b>G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—</b>	
<b>XXXIX—Ports and Pilotage—</b>	
Registration and other fees .. .. .	8,126
Miscellaneous .. .. .	53,155
<i>Deduct—Refunds</i> .. .. .	-260
Total ..	<u>61,021</u>
<b>XLIII—Road and Water Transport Schemes—</b>	
<b>A. Road Transport—</b>	
Road Transport Services .. .. .	22,99,843
Total ..	<u>22,99,843</u>
<b>Total G—Transport and Communications (other than Roads)</b>	<b><u>23,60,864</u></b>
<b>I—MISCELLANEOUS—</b>	
<b>XLVIII—Contributions and Recoveries towards pensions and other Retirement Benefits—</b>	
Contributions for pensions and gratuities .. .. .	5,43,203
Miscellaneous .. .. .	4,79,833
Total ..	<u>10,23,036</u>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67. Rs.
<b>I—MISCELLANEOUS—conold.</b>	
<b>XLIX—Stationery and Printing—</b>	
Stationery receipts .. .. .	1,18,759
Sale of plain paper used with stamps .. .. .	2,38,967
Sale of Gazettes and other Government Publications .. .. .	1,46,887
Other Press receipts .... .. .	2,82,853
Receipts in England .. .. .	1,434
<i>Deduct</i> —Refunds .. .. .	-1,370
<b>Total</b> ..	<b>7,86,530</b>
<b>LI—Forest—</b>	
Timber and other produce removed from the forests by Government agency	59,02,755
Timber and other produce removed from the forests by consumers or purchasers	1,02,45,492
Drift and waif wood and confiscated forest produce .. .. .	1,48,216
Receipts from the management of ex-Zamindari Estates .. .. .	65,94,018
Miscellaneous .. .. .	5,10,387
<i>Deduct</i> —Refunds .. .. .	-3,018
<b>Total</b> ..	<b>2,13,97,850</b>
<b>LII—Miscellaneous—</b>	
Unclaimed deposits .. .. .	50,01,553
Sale of old stores and materials .. .. .	49,112
Fees for Government audit .. .. .	36,724
Rents, rates and taxes .. .. .	3,76,161
Other fees, fines and forfeitures .. .. .	3,96,452
Receipts in connection with Elections .. .. .	1,11,400
Contributions for Five-Year Plan .. .. .	1,100
Receipts on account of Displaced persons .. .. .	1,67,39,582
Recoveries of overpayments .. .. .	11,76,976
Collection of Payments for services rendered .. .. .	7,33,529
Net gain by exchange on Remittance transactions .. .. .	1
Miscellaneous .. .. .	91,15,405
Loss or gain by exchange .. .. .	541
<i>Deduct</i> —Refunds .. .. .	-31,53,490
<b>Total</b> ..	<b>3,05,85,046</b>
<b>Total I—Miscellaneous</b> ..	<b>5,37,92,462</b>

STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.  Rs.
<b>J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—</b>	
<b>LY—State's Share of Union Excise Duties—</b>	
State's share of Union Excise Duties .. .. .	13,72,45,000
Share of Net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, assigned to State.	4,41,90,000
<b>Total</b> ..	<b>18,14,35,000</b>
<b>LVI—Grants-in-aid from Central Government—</b>	
<b>B—Other Grants-in-aid—</b>	
Education .. .. .	8,22,14,184
Public Health .. .. .	62,06,500
Agriculture .. .. .	2,68,61,663
Animal Husbandry .. .. .	42,91,925
Co-operation .. .. .	1,52,000
Industries .. .. .	41,07,000
Community Development Projects, National Extension Service and Local Development Works.	1,34,27,186
Labour and Employment .. .. .	7,99,400
Miscellaneous Social and Developmental Organisations .. .. .	1,10,49,760
Irrigation, Navigation, Embankment and Drainage Works .. .. .	18,40,405
Public Works .. .. .	4,74,77,085
Forest .. .. .	29,93,180
Miscellaneous .. .. .	2,04,20,508
<b>Miscellaneous—</b>	
Grants in lieu of Tax on Railway Passenger Fares .. .. .	1,04,00,000
Grants for development .. .. .	37,26,000
<i>Deduct—Refunds</i> .. .. .	-7,055
<b>Total</b> ..	<b>18,59,59,591</b>



**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—concl'd.**

Heads.	Actuals for 1966-67. Rs.
<b>J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—concl'd.</b>	
<b>LVII—Miscellaneous Adjustments between Central and State/Union Territory Governments—</b>	
Contributions from the Central Government on account of Administration of the Petroleum Act	5,741
Contributions from the Central Government on account of Administration of the Explosives Act	1,828
Contributions from the Central Government on account of Administration of the Indian Arms Act	2,49,600
Contributions from the Central Government on account of Administration of the Rice Milling Industry (Regulation) Act	34,623
<b>Total</b>	<b>2,91,792</b>
<b>LVIII—Dividends, etc., from Commercial and Other Undertakings—</b>	
Government Commercial and Industrial Undertakings .. .. .	70,246
Other Commercial and Industrial Undertakings .. .. .	51,100
<b>Total</b>	<b>1,21,346</b>
<b>Total J—Contributions and Miscellaneous Adjustments</b>	<b>36,78,07,729</b>
<b>K—EXTRAORDINARY ITEMS—</b>	
<b>LXI—Pre partition Receipts—</b>	
Public Works .. .. .	10,433
<b>Total</b>	<b>10,433</b>
<b>LXIA—Receipts connected with the National Emergency—</b>	
Civil Defence .. .. .	60,519
<b>Other Receipts—</b>	
Miscellaneous .. .. .	4,442
<b>Total</b>	<b>64,961</b>
<b>Total K—Extraordinary Items</b>	<b>75,394</b>
<b>Total—Revenue</b>	<b>1,85,33,30,843</b>

**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS.**

Heads.	Actuals for 1966-67		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—</b>			
<b>4—Taxes on Income other than corporation Tax—</b>			
Collection of Tax on Agricultural Income	..	7,44,355	7,44,355
<b>Total</b>	..	<b>7,44,355</b>	<b>7,44,355</b>
<b>9—Land Revenue—</b>			
Charges of administration	.. ..	75,65,284	75,65,284
Management of Government Estate	.. ..	35,371	35,371
Survey, Settlement and Record Operations	.. ..	53,09,568	53,09,568
Land Records	.. ..	69,210	69,210
Expenditure in connection with ex-Zamin- dary Estates.	.. ..	1,24,453	3,32,01,292
Works	.. ..	13,107	13,107
<b>Total</b>	..	<b>1,24,453</b>	<b>4,61,93,832</b>
<b>10—State Excise Duties—</b>			
Superintendence	.. ..	15,93,769	15,93,769
District Executive Establishment	.. ..	52,76,648	52,76,648
Cost of Opium supplied to State Excise Department.	.. ..	1,21,506	1,21,506
Works	.. ..	3,899	3,899
<b>Total</b>	..	<b>69,95,822</b>	<b>69,95,822</b>
<b>11—Taxes on Vehicles—</b>			
Charges of Collection under Motor Vehicles Acts.	.. ..	13,23,671	13,23,671
<b>Total</b>	..	<b>13,23,671</b>	<b>13,23,671</b>
<b>12—Sales Tax—</b>			
Collection Charges	.. ..	43,88,217	43,88,217
<b>Total</b>	..	<b>43,88,217</b>	<b>43,88,217</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>A—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—<i>conold.</i></b>			
<b>13—Other Taxes and Duties—</b>			
Collection Charges—			
Entertainment Tax .. ..	..	1,14,902	1,14,902
Charges under the Electricity Acts .. ..	..	11,51,692	11,51,692
Taxes on Entry of Goods in Local Areas ..	..	4,90,474	4,90,474
<b>Total</b> .. ..	..	<b>17,57,068</b>	<b>17,57,068</b>
<b>14—Stamps—</b>			
A—Non-Judicial—			
Superintendence .. ..	..	2,03,208	2,03,208
Charges for the sale of stamps .. ..	..	9,81,286	9,81,286
Cost of stamps supplied from Central Stamp Stores.	..	3,67,231	3,67,231
B—Judicial—			
Superintendence .. ..	..	1,01,605	1,01,605
Charges for the sale of stamps .. ..	..	70,032	70,032
Cost of stamps supplied from Central Stamps Stores.	..	2,12,977	2,12,977
<b>Total</b> .. ..	..	<b>19,86,839</b>	<b>19,86,839</b>
<b>15—Registration Fees—</b>			
Superintendence .. ..	..	1,54,079	1,54,079
District Charges .. ..	..	43,45,937	43,45,937
<b>Total</b> .. ..	..	<b>45,00,016</b>	<b>45,00,016</b>
<b>Total A—Collection of Taxes, Duties and Other Principal Revenues</b>		<b>1,24,453</b>	<b>6,78,39,320</b>
			<b>6,78,63,773</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>B—DEBT SERVICES—</b>			
<b>16—Interest on Debt and other Obligations—</b>			
<b>A—Interest on Public Debt and Other Obligations—</b>			
<b>1—Interest on Ordinary Debt—</b>			
<b>(i) Debt raised in India—</b>			
<b>2—Interest on Permanent Loans—</b>			
4 per cent. West Bengal Loan, 1963 ..	115	..	115
4 per cent. West Bengal Loan, 1964 ..	12,060	..	12,060
4 per cent. West Bengal Loan, 1967 ..	30,03,166	..	30,03,166
4 per cent. West Bengal Loan, 1968 ..	29,16,532	..	29,16,532
4 per cent. West Bengal Loan, 1969 ..	30,89,461	..	30,89,461
4½ per cent. West Bengal Loan, 1970 ..	18,45,469	..	18,45,469
4 per cent. West Bengal Loan, 1971 ..	31,62,092	..	31,62,092
4½ per cent. West Bengal Loan, 1972 ..	31,83,620	..	31,83,620
4½ per cent. West Bengal Loan, 1974 ..	39,23,201	..	39,23,201
4½ per cent. West Bengal Loan, 1976 ..	34,76,188	..	34,76,188
5½ per cent. West Bengal Loan, 1977 ..	37,58,832	..	37,58,832
5½ per cent. West Bengal Loan, 1978 ..	15,86,673	..	15,86,673
<b>3. Floating Loans—</b>			
Interest on other Floating Loans ..	78,60,203	..	78,60,203
4. Other items—Management of Debt ..	1,02,758	..	1,02,758
5. Interest on Other Loans ..	19,14,400	..	19,14,400
<b>Total—Interest on Ordinary Debt ..</b>	<b>3,98,34,770</b>	<b>..</b>	<b>3,98,34,770</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>B—DEBT SERVICES—concd.</b>			
<b>16—Interest on Debt and Other Obligations— concd.</b>			
<b>2—Interest on Unfunded Debt—</b>			
<b>5—State Provident Funds—</b>			
Interest on General Provident Fund ..	76,65,831	..	76,65,831
Interest on Indian Civil Service Provident Fund.	41,633	..	41,633
Interest on Indian Civil Service (Non- European Members) Provident Fund.	25,997	..	25,997
Interest on All-India Services Provident Funds.	1,82,478	..	1,82,478
Interest on Contributory Provident Fund	2,67,931	..	2,67,931
<b>Total—2—Interest on Unfunded Debt</b>	<b>81,83,870</b>	<b>..</b>	<b>81,83,870</b>
<b>8—Interest on Other Obligations—</b>			
Miscellaneous .. .. .	11,89,951	60,43,114	72,33,065
Interest on Compensation money payable to Landholders.	13,161	..	13,161
<b>Total—3—Interest on Other Obligations</b>	<b>12,03,112</b>	<b>60,43,114</b>	<b>72,46,226</b>
<b>Total—1, 2 and 3 ..</b>	<b>4,92,21,752</b>	<b>60,43,114</b>	<b>5,52,64,866</b>
<b>B—Interest on Inter-Governmental Debt—</b>			
Interest paid to the Central Government..	15,28,77,289	..	15,28,77,289
<b>Total ..</b>	<b>20,20,99,041</b>	<b>60,43,114</b>	<b>20,81,42,155</b>
<b>17—Appropriation for Reduction or Avoidance of Debt—</b>			
Sinking Funds .. .. .	4,67,75,000	..	4,67,75,000
<b>Total ..</b>	<b>4,67,75,000</b>	<b>..</b>	<b>4,67,75,000</b>
<b>Total—B—Debt Services ..</b>	<b>24,88,74,041</b>	<b>60,43,114</b>	<b>25,49,17,155</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>C—ADMINISTRATIVE SERVICES—</b>			
<b>18—Parliament, State/Union Territory Legislatures—</b>			
<b>B—State/Union Territory Legislatures—</b>			
Legislative Council .. .. .	28,244	4,13,928	4,42,172
Legislative Assembly .. .. .	36,417	12,19,647	12,56,064
State/Union Territory Legislature Secretariat ..		10,03,909	10,03,909
<b>C—Elections—</b>			
Other Election charges .. .. .		52,28,452	52,28,452
<b>Total</b> .. .. .	<b>64,661</b>	<b>78,65,936</b>	<b>79,30,597</b>
<b>19—General Administration—</b>			
<b>A—President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—</b>			
Emoluments and/or allowances of the Governor.	66,000	..	66,000
Secretariat Staff of the Governor .. .. .	2,45,979	..	2,45,979
Staff and Household of the Governor .. .. .	2,45,215	..	2,45,215
Entertainment and Hospitality Expenses	18,916	1,00,011	1,18,927
Expenditure from Contract Allowance .. .. .	1,71,081	..	1,71,081
Tour Expenses .. .. .	30,499	..	30,499
Ministers .. .. .	..	10,55,371	10,55,371
<b>C—Secretariat and Attached Offices—</b>			
Civil Secretariat .. .. .	..	2,52,40,824	2,52,40,824
Public Service Commission .. .. .	6,31,487	..	6,31,487
Board of Revenue, Financial Commissioner and Establishments.	..	9,01,856	9,01,856
Local Fund Audit Establishments .. .. .	..	8,91,486	8,91,486
<b>D—Commissioners—</b>			
Commissioners .. .. .	..	5,33,737	5,33,737
<b>E—District Administration—</b>			
General Establishments .. .. .	..	1,59,35,451	1,59,35,451
Subdivisional Establishments .. .. .	..	41,64,576	41,64,576

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>C—ADMINISTRATIVE SERVICES—contd.</b>			
<b>10—General Administration—concltd.</b>			
Other Establishments .. .. .	..	1,18,778	1,18,778
<b>F—Works—</b>			
Original Works .. .. .	..	7,480	7,480
<b>G—Miscellaneous—</b>			
Discretionary Grants by Heads of States, etc.	24,789	88,357	88,146
Miscellaneous .. .. .	..	20,16,448	20,16,448
Rehabilitation Programme .. .. .	..	3,09,077	3,09,077
<b>Charges in England—</b>			
Share of cost of the High Commissioner's Establishment debitable to State Government.	..	7,749	7,749
<b>Total</b> ..	<b>14,33,916</b>	<b>5,13,36,196</b>	<b>5,27,70,112</b>
<b>21—Administration of Justice—</b>			
High Courts .. .. .	47,05,100	..	47,05,100
Law Officers .. .. .	..	24,34,335	24,34,335
Administrator-General and Official Trustee	..	4,36,453	4,36,453
Sheriff and Reporter .. .. .	57,640	1,18,991	1,76,631
Official Assignee .. .. .	..	1,13,533	1,13,533
Official Receiver .. .. .	..	2,38,597	2,38,597
Coroner's Court .. .. .	..	15,783	15,783
Presidency Magistrate's Court .. .. .	..	8,72,125	8,72,125
Civil and Sessions Courts .. .. .	..	92,79,697	92,79,697
Courts of Small Causes .. .. .	..	4,84,450	4,84,450
Criminal Courts .. .. .	..	71,197	71,197
<b>Charges in England—</b>			
Miscellaneous .. .. .	1,094	..	1,094
Deduct—Amounts recovered from other Governments, Departments, etc.	..	—4,000	—4,000
<b>Total</b> ..	<b>47,63,334</b>	<b>1,40,61,161</b>	<b>1,88,24,995</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>C—ADMINISTRATIVE SERVICES—<i>conold.</i></b>			
<b>22—Jails—</b>			
Jails .. .. .	..	1,54,87,544	1,54,87,544
Jail Manufactures .. .. .	..	11,54,942	11,54,942
Total ..	..	1,66,42,486	1,66,42,486
<b>23—Police—</b>			
Presidency Police .. .. .	..	4,19,23,227	4,19,23,227
Superintendence .. .. .	..	11,77,950	11,77,950
District Executive Force .. .. .	849	7,59,77,972	7,59,78,821
Police Training Schools and Colleges .. .. .	..	15,45,113	15,45,113
Village Police .. .. .	..	13,870	13,870
Special Police .. .. .	..	18,87,018	18,87,018
Railway Police .. .. .	..	33,55,834	33,55,834
Criminal Investigation Department .. .. .	..	44,79,270	44,79,270
Works .. .. .	..	5,66,176	5,66,176
Miscellaneous .. .. .	92,319	1,62,05,355	1,62,97,674
<b>Charges in England—</b>			
Miscellaneous .. .. .	..	593	593
<i>Deduct</i> —Amounts recovered from other Govern- ments, Departments, etc. .. .. .	..	- 1,24,12,095	- 1,24,12,095
Total ..	..	93,168	13,47,20,283
<b>26—Miscellaneous Departments—</b>			
Administration of Indian Partnership Act, 1932. .. .. .	..	38,337	38,337
Administration of Money-Lenders Act .. .. .	..	22,286	22,286
Administration of the Citizenship Act, 1955 .. .. .	..	1,76,134	1,76,134
Fire Services .. .. .	..	67,28,122	67,28,122
Controller of Rents .. .. .	..	5,89,438	5,89,438
Miscellaneous .. .. .	..	27,259	4,28,65,549
Total ..	..	27,259	5,04,19,866
<b>Total—C—Administrative Services ..</b>	..	<b>63,82,838</b>	<b>27,50,45,928</b>
			<b>28,14,28,766</b>



STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—</b>			
<b>27—Scientific Departments—</b>			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	52,630	52,630
Total	..	52,630	52,630
<b>28—Education—</b>			
<b>A—University—</b>			
Grants to Universities	.. ..	50,03,977	50,03,977
Government Arts Colleges	.. ..	71,95,890	71,95,890
Grants to non-Government Arts Colleges	.. ..	1,29,63,824	1,29,63,824
Government Professional Colleges	.. ..	51,52,603	51,52,603
Grants to non-Government Professional Colleges.	.. ..	49,61,188	49,61,188
<b>B—Secondary—</b>			
Government Secondary Schools	.. ..	43,83,727	43,83,727
Direct grants to non-Government Secondary Schools.	.. ..	5,08,06,753	5,08,06,753
<b>C—Primary—</b>			
Direct grants to non-Government Primary Schools.	.. ..	79,46,396	79,46,396
Grants to local bodies for primary education	.. ..	6,50,34,651	6,50,34,651
<b>D—Special—</b>			
Government Special Schools	.. ..	10,90,605	10,90,605
Direct grants to non-Government Special Schools.	.. ..	22,48,555	22,48,555
<b>F—General—</b>			
Direction	.. ..	12,10,532	12,10,532
Inspection	.. ..	22,43,295	22,43,295
Scholarships	.. ..	8,15,455	8,15,455
Development Schemes	.. ..	16,39,95,559	16,39,95,559
Miscellaneous	.. ..	3,30,45,157	3,30,45,157

**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.</b>			
<b>28—Education—concl'd.</b>			
<b>F—General—concl'd.</b>			
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	11,24,000	11,24,000
Expenditure for promotion of education amongst educationally backward classes.	..	10,71,298	10,71,298
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—Amount met from Fund for promotion of education amongst educationally backward classes.	..	— 10,71,298	— 10,71,298
<b>Charges in England—</b>			
Leave Salaries and Deputation Pay .. .. .	..	34,500	34,500
Government Scholarships .. ' ..	..	1,19,623	1,19,623
Miscellaneous .. .. .	..	26,383	26,383
<b>Total</b> ..	..	<b>36,94,02,682</b>	<b>36,94,02,682</b>
<b>29—Medical—</b>			
Medical Establishment .. .. .	..	77,95,290	77,95,290
Hospital and Dispensaries .. .. .	..	6,40,10,368	6,40,10,368
Grants for Medical Purposes .. .. .	..	8,30,092	8,30,092
Medical Colleges and Schools .. .. .	..	78,18,688	78,18,688
Mental Hospital .. .. .	..	12,79,585	12,79,585
Chemical Examiner .. .. .	..	1,28,118	1,28,118
Provincialisation of Sadar and Subdivisional Hospitals.	..	1,67,61,648	1,67,61,648
Works .. .. .	..	6,30,316	6,30,316
Miscellaneous .. .. .	..	5,40,290	5,40,290
Suspense .. .. .	..	26,04,115	26,04,115
Development Schemes .. .. .	..	2,35,20,108	2,35,20,108
<b>Charges in England—</b>			
Miscellaneous .. .. .	..	378	378
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—Amount met from the General Reserve Fund for Cooch Behar.		—43,431	—43,431
<b>Total</b> ..	..	<b>12,58,75,560</b>	<b>12,58,75,560</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged. Rs.	Voted. Rs.	Total. Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>30—Public Health—</b>			
Public Health Establishment .. .. .	..	1,35,53,333	1,35,53,333
Grants for Public Health purposes .. .. .	..	1,13,973	1,13,973
Expenses in connection with epidemic diseases.	..	14,29,016	14,29,016
Bacteriological Laboratories .. .. .	..	3,38,743	3,38,743
Pasteur Institutes .. .. .	..	1,71,597	1,71,597
Leprosy .. .. .	..	10,11,851	10,11,851
Works .. .. .	..	9,85,243	9,85,243
Suspense .. .. .	..	-44,96,657	-44,96,657
Development Schemes .. .. .	..	3,07,29,429	3,07,29,429
Miscellaneous .. .. .	..	3,84,253	3,84,253
Charges in England—			
Miscellaneous .. .. .	..	378	378
<b>Total</b> .. .. .	..	<b>4,41,21,159</b>	<b>4,41,21,159</b>
<b>31—Agriculture—</b>			
Direction .. .. .	..	1,000	6,89,847
Superintendence .. .. .	..	..	20,92,161
Experimental Farms .. .. .	..	..	35,27,466
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	..	4,19,164
Agricultural Education .. .. .	..	..	20,668
Agricultural Experiments and Research .. .. .	..	..	21,91,048
Botanical and other Public Gardens .. .. .	..	..	3,55,274
Expenditure on Agricultural Improvement .. .. .	..	..	25,35,412
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—Amount met from Deposit Account of grants made by the Indian Council of Agricultural Research.	..	..	-80,226
Grants-in-aid, Contributions, etc. .. .. .	..	..	28,540
Fisheries .. .. .	..	15,000	51,45,018
Development Schemes .. .. .	..	..	10,65,17,049
Charges in England—			
Miscellaneous .. .. .	..	..	294
<b>Total</b> .. .. .	..	<b>16,000</b>	<b>12,34,40,710</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67		
	Charged.	Voted.	Total
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—contd.</b>			
<b>33—Animal Husbandry -</b>			
Superintendence .. .. .	..	20,03,251	20,03,251
Veterinary Education and Research .. .. .	..	23,94,836	23,94,836
Subordinate establishment .. .. .	..	6,00,934	6,00,934
Hospitals and Dispensaries .. .. .	..	14,96,628	14,96,628
Breeding Operations .. .. .	..	4,28,619	4,28,619
Miscellaneous .. .. .	..	2,50,671	2,50,671
Development Schemes .. .. .	..	1,33,97,628	1,33,97,628
<b>Total</b> .. .. .	..	<b>2,05,72,567</b>	<b>2,05,72,567</b>
<b>34—Co operation—</b>			
Superintendence .. .. .	..	37,06,984	37,06,984
Grants-in-aid .. .. .	..	1,46,492	1,46,492
Miscellaneous .. .. .	..	22,364	22,364
Transfer to the State Agricultural Credit Relief and Guarantee Fund.		3,00,000	3,00,000
Development Schemes .. .. .	..	40,51,555	40,51,555
<b>Total</b> .. .. .	..	<b>82,27,395</b>	<b>82,27,395</b>
<b>35—Industries—</b>			
Industries .. .. .	..	36,869	1,75,98,250
Cottage and Small Scale Industries .. .. .	..	92,59,412	92,59,412
Cinchona Plantations .. .. .	..	37,48,750	37,48,750
Works .. .. .	..	20,173	20,173
Development Schemes .. .. .	..	1,22,42,073	1,22,42,073
<b>Total</b> .. .. .	..	<b>36,869</b>	<b>4,28,31,789</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—<i>contd.</i></b>			
<b>37—Community Development Projects, National Extension Service and Local Development Works—</b>			
<b>A—Community Development Projects—</b>			
Supervision .. .. .		4,82,392	4,82,392
Project/Block Headquarters .. .. .		1,05,31,646	1,05,31,646
Animal Husbandry and Agricultural Extension.		21,91,025	21,91,025
Health and Rural Sanitation .. .. .		2,59,508	2,59,508
Education .. .. .		3,28,591	3,28,591
Social Education .. .. .		9,77,082	9,77,082
Communication .. .. .		7,76,690	7,76,690
Rural Arts, Crafts and Industries .. .. .		9,85,400	9,85,400
<b>B—National Extension Service—</b>			
Recurring Expenditure on personnel retained on National Extension Service pattern.		1,66,64,057	1,66,64,057
<b>C—Local Development Works—</b>			
Project/Block Headquarters .. .. .		5,08,887	5,08,887
Development Schemes .. .. .		9,40,312	9,40,312
<b>Total</b> .. .. .		<b>3,46,45,590</b>	<b>3,46,45,590</b>
<b>38—Labour and Employment—</b>			
Labour .. .. .		10,01,561	10,01,561
Factories .. .. .		5,80,488	5,80,488
Inspector of Steam Boilers .. .. .		3,65,030	3,65,030
Employment and Training .. .. .		14,83,779	14,83,779
Miscellaneous .. .. .		9,57,962	9,57,962
Development Schemes .. .. .		2,47,13,489	2,47,13,489
Employees' State Insurance Scheme .. .. .		80,05,959	80,05,959
<b>Total</b> .. .. .		<b>3,71,08,268</b>	<b>3,71,08,268</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>D—SOCIAL AND DEVELOPMENTAL SERVICES—conold.</b>			
<b>—Miscellaneous Social and Developmental Organisations—</b>			
Statistics .. .. .	..	1,64,526	1,64,526
Preservation and Translation of Ancient Manuscripts.	..	6,200	6,200
Welfare of Scheduled Tribes, Castes and other Backward Classes.	..	42,99,677	42,99,677
Works .. .. .	..	42,999	42,999
Suspense .. .. .	..	12,36,296	12,36,296
Miscellaneous .. .. .	..	68,83,839	68,83,839
Development Schemes .. .	..	1,46,94,675	1,46,94,675
<b>Total .. .. .</b>	<b>..</b>	<b>2,73,28,212</b>	<b>2,73,28,212</b>
<b>Total—D—Social and Developmental Services.</b>	<b>62,869</b>	<b>83,36,06,592</b>	<b>83,36,59,431</b>
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—</b>			
<b>42—Multipurpose River Schemes—</b>			
<b>A—Working Expenses—</b>			
<b>Damodar Valley Project—(A)—</b>			
Maintenance and Repairs .. .. .	..	47,18,218	47,18,218
Tools and Plant .. .. .	..	2,30,326	2,30,326
Suspense .. .. .	..	3,81,695	3,81,695
<b>Total .. .. .</b>	<b>..</b>	<b>53,30,239</b>	<b>53,30,239</b>
<b>B—Interest—</b>			
Kangabati Reservoir Project .. .. .	..	87,28,545	87,28,545
Mayurakshi Reservoir Project .. .. .	..	87,94,373	87,94,373
<b>Total .. .. .</b>	<b>..</b>	<b>1,75,22,918</b>	<b>1,75,22,918</b>
<b>C—Other Revenue Expenditure—</b>			
Preliminary Expenses .. .. .	..	41,43,218	41,43,218
<b>Grand Total</b>		<b>2,69,96,375</b>	<b>2,69,96,375</b>

(A) Heads have been opened provisionally for booking of expenditure in connection with the take-over of Barrage and Irrigation Works from Damodar Valley Corporation

**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEME, IRRIGATION AND ELECTRICITY SCHEMES—contd.</b>			
<b>43—Irrigation, Navigation, etc. (Commercial)—</b>			
<b>A—Irrigation Works—</b>			
<b>(b) Unproductive Works—</b>			
<b>(i) Working expenses—</b>			
Extensions and Improvements ..		1,786	1,786
Maintenance and Repairs ..		13,30,991	13,30,991
Establishment .. ..		9,47,073	9,47,073
Tools and Plant .. ..		30,255	30,255
<b>(ii) Interest—</b>			
Interest .. ..		16,64,363	16,64,363
<b>Total—A—Irrigation Works</b>		<b>39,74,467</b>	<b>39,74,467</b>
<b>B—Navigation, Embankment and Drainage Works—</b>			
<b>(b) Unproductive Works—</b>			
<b>(i) Working expenses—</b>			
Maintenance and Repairs . . .		9,28,284	9,28,284
Establishment . . . . .		2,83,217	2,83,217
Tools and Plant .. ..		21,459	21,459
<b>(ii) Interest—</b>			
Interest . . . . .		23,41,896	23,41,896
<b>Total—B—Navigations, etc.</b>		<b>35,74,356</b>	<b>35,74,356</b>
<b>Total ..</b>		<b>75,48,823</b>	<b>75,48,823</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—contd.</b>			
<b>44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>			
<b>A—Irrigation Works—</b>			
<b>(i) Works—</b>			
Extension and Improvements		1,068	1,068
Maintenance and Repairs ..		42,530	42,530
Establishment . . . . .		97,063	97,068
Tools and Plant .. .. .		1,050	1,050
Development Schemes .. .. .		14,26,209	14,26,209
<b>Total</b> .. .. .		<b>15,67,920</b>	<b>15,67,920</b>
<b>(ii) Miscellaneous Expenditure—</b>			
Establishment . . . . .		23,06,684	23,06,684
Tools and Plant .. .. .		31,123	31,123
Miscellaneous .. .. .		2,16,919	2,16,919
Suspense .. .. .		-80,176	-80,176
<b>Total</b> .. .. .		<b>24,74,550</b>	<b>24,74,550</b>
<b>Total—A—Irrigation Works</b>		<b>40,42,470</b>	<b>40,42,470</b>
<b>B—Navigation, Embankment and Drainage Works—</b>			
<b>(i) Works—</b>			
Works . . . . .		28,888	28,888
Extension and Improvements .. .. .		6,572	6,572
Maintenance and Repairs .. .. .	436	1,52,64,822	1,52,65,258
Establishment .. .. .		31,06,210	31,06,210
Tools and Plant .. .. .		1,39,567	1,39,567
Suspense . . . . .		20,28,100	20,28,100
Development Schemes .. .. .		18,38,245	18,38,245
<b>Total</b> .. .. .	<b>436</b>	<b>2,24,12,404</b>	<b>2,24,12,840</b>



STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>E—MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES—<i>concl.</i></b>			
(ii) Miscellaneous Expenditure—			
Establishment .. .. .	..	24,668	24,668
Tools and Plant .. .	..	3,045	3,045
Miscellaneous .. .	..	2,15,476	2,15,476
Grants-in-aid .. .		5,248	5,248
	<b>Total</b>	<b>2,48,437</b>	<b>2,48,437</b>
	<b>Total—B—Navigation, etc.</b>	<b>436</b>	<b>2,26,60,841</b>
	<b>Total—A—Irrigation, etc.</b>	<b>40,42,470</b>	<b>40,42,470</b>
	<b>Grand Total</b>	<b>436</b>	<b>2,67,03,311</b>
	<b>Total—E—Multipurpose River Schemes, Irriga- tion and Electricity Schemes.</b>	<b>436</b>	<b>6,12,48,509</b>

**F—PUBLIC WORKS (INCLUDING ROADS)  
AND SCHEMES OF MISCELLANEOUS  
PUBLIC IMPROVEMENTS—**

**50—Public Works—**

Original Works—Buildings—

Land Revenue .. .. .	..	14,339	14,339
State Excise Duties .. .	..	3,025	3,025
Registration Fees .. .	..	22,373	22,373
General Administration .. .	..	17,006	2,33,578
Administration of Justice .. .	..	83,045	83,045
Jails .. .	..	80,174	80,174
Police .. .	..	2,85,725	2,85,725
Miscellaneous Departments .. .	..	1,26,882	1,26,882

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
<b>F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>contd.</i></b>			
Education .. .. .		71,738	71,738
Medical .. .. .		1,43,564	1,43,564
Public Health .. .. .		1,931	1,931
Agriculture .. .. .		8,548	8,548
Animal Husbandry .. .. .		3,422	3,422
Industries .. .. .		6,135	6,135
Public Works .. .. .		38,928	38,928
Stationery and Printing .. .. .		—296	—296
Original Works—Communications .. .. .		3,33,64,047	3,33,64,047
Original Works—Miscellaneous .. .. .		2,070	2,070
<b>Repairs—Buildings—</b>			
Land Revenue .. .. .		37,940	37,940
State Excise Duties .. .. .		44,980	44,980
Other Taxes and Duties .. .. .		47,639	47,639
Registration Fees .. .. .		52,781	52,781
General Administration .. .. .	3,16,882	21,30,748	20,46,580
Administration of Justice .. .. .		5,75,659	5,75,659
Jails .. .. .		9,44,004	9,44,004
Police .. .. .		24,75,170	24,75,170
Miscellaneous Departments .. .. .		10,53,028	10,53,028
Education .. .. .		16,49,827	16,49,827
Medical .. .. .		49,07,516	49,07,516
Public Health .. .. .		32,246	32,246
Agriculture .. .. .		1,27,895	1,27,895
Animal Husbandry .. .. .		3,14,350	3,14,350
Industries .. .. .		2,38,381	2,38,381
Public Works .. .. .		18,62,237	18,62,237
Ports and Pilotage .. .. .		4,551	4,551
Stationery and Printing .. .. .		62,495	62,495

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>F—PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS—<i>concl'd.</i></b>			
Communications .. .. .	..	2,16,05,004	2,16,05,004
Miscellaneous .. .. .	..	2,75,426	2,75,426
Establishment .. .. .	1,63,219	1,31,37,188	1,33,00,407
Tools and Plant .. .. .	1,841	14,85,510	14,87,351
Furniture .. .. .	..	9,427	9,427
Grants-in-aid .. .. .	1,22,545	60,18,392	61,40,937
Suspense .. .. .	-14,192	25,88,395	25,74,203
Development Schemes .. .. .	..	17,43,394	17,43,394
<i>Deduct—Amounts recovered from other Governments, Departments, etc.</i>	..	-28,15,823	-28,15,823
<i>Deduct—Amount met from the Reserve Funds and Deposit Accounts—Amount met from the General Reserve Fund for Cooh Behar.</i>	..	-11,109	-11,109
<b>Total ..</b>	<b>11,06,251</b>	<b>10,45,91,472</b>	<b>10,56,97,723</b>
<b>51A—Greater Calcutta Development Scheme—</b>			
Development Schemes(B) .. .. .	..	1,15,43,106	1,15,43,106
<b>Total ..</b>	<b>..</b>	<b>1,15,43,106</b>	<b>1,15,43,106</b>
<b>Total—F—Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements.</b>	<b>11,06,251</b>	<b>11,61,34,578</b>	<b>11,72,40,829</b>

(B) The Budget Estimates for 1966-67 do not indicate the details by prescribed minor heads under this Major head. The classification shown here follows that shown in the Budget Estimates.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>G—TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS)—</b>			
<b>53—Ports and Pilotage—</b>			
Charges for Pooled Launches .. .. .	9,03,506	9,03,506	9,03,506
Ports Establishments .. .. .	14,195	14,195	14,195
Works .. .. .	5,743	5,743	5,743
Miscellaneous .. .. .	8,55,448	8,55,448	8,55,448
<b>Total .. .. .</b>	<b>17,78,892</b>	<b>17,78,892</b>	<b>17,78,892</b>
<b>57—Road and Water Transport Schemes—</b>			
<b>A—Road Transport—</b>			
<b>(i) Working expenses—</b>			
Direction .. .. .	1,14,738	1,14,738	1,14,738
Operation .. .. .	31,53,871	31,53,871	31,53,871
<b>(ii) Interest—</b>			
Interest .. .. .	2,53,014	2,53,014	2,53,014
<b>Total .. .. .</b>	<b>2,53,014</b>	<b>32,68,609</b>	<b>35,21,623</b>
<b>Total—G—Transport and Communications (other than Roads).</b>	<b>2,53,014</b>	<b>50,47,501</b>	<b>53,00,515</b>
<b>F—MISCELLANEOUS—</b>			
<b>64—Famine Relief—</b>			
<b>A—Famine Relief—</b>			
Salaries and Establishment .. .. .	45,08,744	45,08,744	45,08,744
Gratuitous Relief .. .. .	3,70,90,967	3,70,90,967	3,70,90,967
Works .. .. .	82,536	82,536	82,536
Rehabilitation Programme .. .. .	28,57,442	28,57,442	28,57,442
Miscellaneous .. .. .	2,88,62,427	2,88,62,427	2,88,62,427(b)
<i>Deduct—Amount transferred from West Bengal Famine Insurance Fund.</i>	—80,00,000	—80,00,000	—80,00,000
<b>B—Transfer to West Bengal Famine Insurance Fund.</b>	80,00,000	80,00,000	80,00,000
<b>Total .. .. .</b>	<b>7,34,02,116</b>	<b>7,34,02,116</b>	<b>7,34,02,116</b>

(b) Excludes Rs. 131 met out of Contingency Fund during the year 1966-67 and not recouped to the Fund before the close of the year.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>I—MISCELLANEOUS—<i>contd.</i></b>			
<b>65—Pensions and Other Retirement Benefits—</b>			
Superannuation and Retired Allowances	3,85,816	1,48,80,920	1,52,66,736
Compassionate Allowance .. ..	..	3,004	3,004
Gratuities .. .. .	19,305	28,86,597	29,05,902
Pensions for distinguished and meritorious services.	..	10,889	10,889
Allowances and gratuities to Political Sufferers, their families and institutions.	..	4,71,468	4,71,468
Donations to Provident Funds .. ..	..	3,21,351	3,21,351
Equated payments on account of capital outlay on sterling Pensions to the Government of India.	..	2,92,340	2,92,34
<b>Charges in England—</b>			
Indian Civil Service .. ..	..	7,605	7,605
Other Civil Services in India .. ..	..	91,995	91,995
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and concerns.	..	-4,42,521	-4,42,521
<b>Total ..</b>	<b>4,05,121</b>	<b>1,85,23,648</b>	<b>1,89,28,769</b>
<b>67—Privy Purses and Allowances of Indian Rulers—</b>			
<b>Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—</b>			
(i) Integrated States (i.e., those merged in the States).	..	1,13,771	1,13,771
<b>Charges in England—</b>			
Allowances for relatives of the Ruler of Cooch Behar.	..	18,022	18,022
<b>Total ..</b>	<b>..</b>	<b>1,31,793</b>	<b>1,31,793</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>I—MISCELLANEOUS—<i>contd.</i></b>			
<b>66—Stationery and Printing—</b>			
<b>I—Stationery—</b>			
Stationery Offices and Stores .. ..	..	3,84,480	3,84,480
Purchase of Stationery Stores .. ..	..	33,99,608	33,99,608
Discount on plain paper used with stamps .. ..	..	5,198	5,198
Purchase of plain paper used with stamps .. ..	..	1,67,834	1,67,834
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. .. ..	..	-1,72,272	-1,72,272
<b>II—Printing—</b>			
Government Presses .. ..	..	52,18,321	52,18,321
Printing at Private Presses .. ..	..	69,280	69,280
Cost of printing work done by other Governments. .. ..	..	27,024	27,024
<i>Deduct</i> —Amount met from the Reserve Funds and Deposit Accounts—Amount met from Depreciation/Renewal Reserves of Government non-Commercial Undertakings—Government Presses. .. ..	..	-26,727	-26,727
Total .. ..	..	90,22,736	90,22,736
<b>70—Forest—</b>			
Conservancy and Works .. ..	..	14,787	52,51,934
Establishment .. ..	..	..	66,82,797
Grants-in-aid, Contributions, etc. .. ..	..	..	11,868
Development Schemes .. ..	..	..	99,62,327
Total .. ..	..	14,787	2,19,08,946

**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>I—MISCELLANEOUS—contd.</b>			
<b>71—Miscellaneous—</b>			
Donations for Charitable purposes .. ..	..	3,97,706	3,97,706
Special Commissions of Enquiry .. ..	..	3,611	3,611
Petty Establishments .. ..	..	28,66,250	28,66,250
Irrecoverable temporary loans and advances written off. .. ..	..	1,643	1,643
Expenditure on displaced persons .. ..	..	3,30,98,089	3,30,98,089
Charges in connection with the Village Panchayats Act. .. ..	..	42,24,234	42,24,234
Grants-in-aid, Contributions, etc. .. ..	2,49,118	2,22,23,245	2,24,72,337
Miscellaneous and unforeseen charges .. ..	..	2,24,78,927	2,24,78,927
Development Schemes .. ..	..	2,49,95,644	2,49,95,644
Loss or gain by exchange .. ..	..	1,467	1,467
Deduct—Amounts recovered from other Governments, Departments, etc. .. ..	..	-3,611	-3,611
Total .. ..	2,49,118	11,02,87,225	11,05,36,337
<b>Total—I—Miscellaneous .. ..</b>	<b>6,69,020</b>	<b>23,32,76,464</b>	<b>23,39,45,484</b>
<b>J—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS—</b>			
<b>76—Other Miscellaneous Compensations and Assignments—</b>			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue—			
Pensions in lieu of resumed lands .. ..	..	1,202	1,202
Other land revenue compensations .. ..	2,25,000	27,60,719	29,85,719
Total .. ..	2,25,000	27,61,921	29,86,921
<b>Total—J—Contributions and Miscellaneous Adjustments.</b>	<b>2,25,000</b>	<b>27,61,921</b>	<b>29,86,921</b>
<b>K—EXTRAORDINARY ITEMS—</b>			
<b>78—Pre-partition Payments—</b>			
Miscellaneous Departments .. ..	..	8,912	8,912
Education .. ..	..	1,700	1,700
Total .. ..	..	10,612	10,612

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>K—EXTRAORDINARY ITEMS—<i>concl.</i></b>			
<b>78A—Expenditure connected with the National Emergency.</b>			
Civil Defence—			
Air Raid Precautions .. .. .	..	96,32,244	96,32,244
Miscellaneous .. .. .	..	8,85,337	8,85,337
Other Expenditure—			
Miscellaneous .. .. .	..	1,91,63,327	1,91,63,327
<i>Deduct</i> —Amounts recovered from other Go- vernments, Departments, etc.	..	—16,46,978	—16,46,978
Total .. .. .	..	2,80,33,930	2,80,33,930
<b>Total—K—Extraordinary Items .. .. .</b>	..	<b>2,80,44,542</b>	<b>2,80,44,542</b>
<b>Grand Total Expenditure on Revenue Account</b>	<b>25,76,87,922</b>	<b>1,62,90,48,439</b>	<b>1,88,67,36,361</b>

**CAPITAL ACCOUNTS OUTSIDE THE  
REVENUE ACCOUNT.**

**AA—CAPITAL ACCOUNT OF SECURITY  
PRINTING PRESS AND COMPENSATION  
ON THE ABOLITION OF ZAMINDARY  
SYSTEM OUTSIDE THE REVENUE  
ACCOUNT—**

**92—Payments of Compensation to Land Holder,  
etc., on the Abolition of the Zamindary System**

Compensation .. .. .	..	3,03,04,522	3,03,04,522
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—92,756	—92,756
Total .. .. .	..	3,02,11,766	3,02,11,766



**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.***

Heads	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>95—Capital Outlay on Schemes of Agricultural Improvement and Research—</b>			
Jute Seed Multiplication Farms, Bhajan-ghat ..		94,162	94,162
<b>Development Schemes—</b>			
Establishment of Seed Multiplication Farms ..		22,89,482	22,89,482
Setting up of Agriculture Seed Stores ..		45,82,100	45,82,100
Improvement of Agricultural Schools and Training Centres ..		10,51,447	10,51,447
Sisal and Ramie Development ..		10,166	10,166
Expansion of Mango Research Station in West Bengal ..		3,464	3,464
Establishment of Cold Storage for preservation of seed potato ..		4,88,083	4,88,083
Establishment of an Agricultural Demonstration Farm at Ranaghat under technical guidance of a team of Japanese Technicians ..		-4,105	-4,105
Strengthening of Seed Testing Organisation ..		59,732	59,732
Reorganisation of Agricultural Research in West Bengal ..		6,54,458	6,54,458
Deep Tube Well Irrigation ..		2,93,07,807	2,93,07,807
Lift Irrigation from Rivers and Beels ..		77,36,263	77,36,263
Soil Conservation Research Stations ..		75,541	75,541
Establishment and development of workshop wings attached to Gram Sevak Training Centres ..		28,731	28,731
Subsidiary, Supplementary and Diversified Food ..		10,523	10,523
Minor Irrigation .. ..		56,78,117	56,78,117
<b>Deduct—Receipts and Recoveries on Capital Account ..</b>		<b>-95,738</b>	<b>-95,738</b>
<b>Total ..</b>		<b>5,19,70,233</b>	<b>5,19,70,233</b>

**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—contd</b>			
<b>90—Capital Outlay on Industrial and Economic Development—</b>			
<b>Investment in Government Commercial and Industrial Undertakings—</b>			
Development of Salt Production .. ..	..	15,227	15,227
Investment in Share Capital of Central Fisheries Corporation Limited. .. ..	..	15,00,000	15,00,000
<b>Investment in Co-operative Societies—</b>			
Investment in shares of Co-operative Orga- nisations .. ..	..	8,36,500	8,36,500
<b>Development Schemes—</b>			
Development of Housing Co-operative .. ..	..	5,00,000	5,00,000
Development of Fishery Societies .. ..	..	78,360	78,360
Investment in Share Capital of West Bengal Small Industries Corporation. .. ..	..	5,00,000	5,00,000
Investment in Share Capital of Electro- Medical and Allied Industries Limited. .. ..	..	8,00,000	8,00,000
Assistance for strengthening the Share Capital of Industrial Corporation. .. ..	..	49,360	49,360
Development of Agricultural Marketing Societies. .. ..	..	4,85,770	4,85,770
Investment in Share Capital of Industrial Development Corporation. .. ..	..	5,01,000	5,01,000
Development of Processing Societies .. ..	..	50,000	50,000
Industrial Estate at Kalyani .. ..	..	50,000	50,000
Miscellaneous .. ..	..	28,500	28,500
Co-operative Farming—State's share .. ..	..	1,000	1,000
Establishment of a 25,000 Spindle Cotton Mill on Co-operative basis for spinning Yarn .. ..	..	6,00,000	6,00,000
Establishment of Industrial Estate at Howrah. .. ..	..	50,000	50,000
Saktigarh Textile and Industries Limited .. ..	..	10,00,000	10,00,000
Mavrukshi Cotton Mill Limited .. ..	..	10,00,000	10,00,000
Establishment of Small Industrial Estates .. ..	..	82,863	82,863
Podder Projects Limited .. ..	..	15,00,000	15,00,000

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads.	Actuals for 1966-67.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>DD—CAPITAL ACCOUNT OF SOCIAL AND DEVELOPMENTAL SERVICES OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i></b>			
<b>B—Central-Sponsored Schemes—</b>			
Additional assistance to Eastern Zone States for developing Co-operative movement.	..	23,33,900	23,33,900
Urban Consumer Co-operatives ..	..	28,900	28,900
Co operative Farming and Training (Centre's share).	..	3,000	3,000
Establishment of units for fabrication of Agricultural implements.	..	25,000	25,000
Setting up of units for processing Agricultural products.	..	48,72,500	48,72,500
Accelerated programme of Consumer's Co-operatives.	..	34,16,600	34,16,600
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-2,41,133	-2,41,133
Total ..	..	2,00,67,347	2,00,67,347
<b>EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT.</b>			
<b>98—Capital Outlay on Multipurpose River Schemes—</b>			
<b>Development Schemes—Mayurakshi Reservoir Project—</b>			
Messanjore Dam Works .. ..	..	88,018	88,018
Suspense .. ..	..	-22,767	-22,767
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-3,276	-3,276
Total ..	..	61,975	61,975
Barrage and Irrigation Works ..	..	7,43,231	7,43,231
Tools and Plant .. ..	..	2,55,157	2,55,157
Suspense .. ..	..	-2,15,626	-2,15,626
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-1,06,928	-1,06,928
Total ..	..	6,75,834	6,75,834
Total—Mayurakshi, etc. ..	..	7,37,809	7,37,809

**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

Heads	Actuals for 1966-67		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT— contd.</b>			
<b>98—Capital Outlay on Multipurpose River Schemes—concl'd.</b>			
<b>Kansabati Reservoir project—</b>			
Works .. .. .	..	2,13,57,120	2,13,57,120
Establishment .. .. .	..	19,70,115	19,70,115
Tools and Plant .. .. .	..	1,66,680	1,66,680
Suspense .. .. .	..	1,47,287	1,47,287
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	-10,470	-10,470
<b>Total—Kansabati, etc.</b> ..	..	<b>2,36,30,732</b>	<b>2,36,30,732</b>
<b>Damodar Valley Project—</b>			
<b>I—Advances to the Damodar Valley Corporation—</b>			
Works .. .. .	..	21,54,481	21,54,481
Suspense .. .. .	..	-147	-147
Amount Advanced .. .. .	..	2,92,00,000	2,92,00,000
<i>Deduct—Government's share of the Capital Outlay on the Damodar Valley Project.</i>	..	-2,75,55,332	-2,75,55,332
<b>II—Government's share of the Capital Outlay on the Damodar Valley Project.</b>	..	<b>2,75,55,332</b>	<b>2,75,55,332</b>
<b>Total—Damodar Valley Project</b> ..	..	<b>3,13,54,334</b>	<b>3,13,54,334</b>
<b>Total</b> ..	..	<b>5,57,22,875</b>	<b>5,57,22,875</b>
<b>99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>			
<b>A—Irrigation Works—</b>			
<b>(2) Unproductive—</b>			
Works .. .. .	..	-1,099	-1,099
Establishment .. .. .	..	-504	-504
Tools and Plant .. .. .	..	-18	-18
<b>Total</b> ..	..	<b>-1,621</b>	<b>-1,621</b>

**STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

Heads	Actuals for 1966-67		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>EE—CAPITAL ACCOUNT OF MULTIPURPOSE RIVER SCHEMES, IRRIGATION AND ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—contd.</b>			
<b>99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—concl'd.</b>			
Development Schemes—			
Works .. .. .		12,92,203	12,92,203
Establishment .. .. .		1,98,952	1,98,952
Tools and Plant .. .. .		20,632	20,632
Total .. .. .		15,11,787	15,11,787
Total—A—Irrigation, etc. .. .. .		15,10,166	15,10,166
<b>B—Navigation, Embankment and Drainage Works—</b>			
Development Schemes—			
Works .. .. .		45,46,715	45,46,715
Establishment .. .. .		8,32,856	8,32,856
Tools and Plant .. .. .		1,25,747	1,25,747
Total—B—Navigation, etc. .. .. .		55,05,318	55,05,318
Total .. .. .		70,15,484	70,15,484
<b>100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>			
<b>A—Irrigation Works—</b>			
Development Schemes—			
Works .. .. .		55,132	55,132
<b>B—Navigation, Embankment and Drainage Works—</b>			
Development Schemes—			
Works .. .. .		39,76,454	39,76,454
Establishment .. .. .		6,21,464	6,21,464
Tools and Plant .. .. .		60,802	66,802
Total—B—Navigation, etc. .. .. .		46,64,720	46,64,720
Total .. .. .		47,19,852	47,19,852

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads	Actuals for 1966-67		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>PF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>103—Capital Outlay on Public Works—Original Works—Buildings—</b>			
State Excise Duties .. .. .		19,587	19,587
Registration Fees .. .. .		87,884	87,884
General Administration .. .. .		8,79,272	8,79,272
Administration of Justice .. .. .		3,55,468	3,55,468
Jails .. .. .		2,85,965	2,85,965
Police .. .. .		53,29,185	53,29,185
Miscellaneous Departments .. .. .		7,60,400	7,60,400
Education .. .. .		43,430	43,430
Medical .. .. .		1,89,503	1,89,503
Agriculture .. .. .		444	444
Animal Husbandry .. .. .		17,833	17,833
Industries .. .. .		5,970	5,970
Public Works .. .. .		6,44,904	6,44,904
Road Development Department .. .. .		1,25,219	1,25,219
Original Works—Communications .. .. .	3,654	4,09,83,005	4,09,87,259
Original Works—Miscellaneous .. .. .		2,68,762	2,68,762
Establishment .. .. .		60,12,056	60,12,056
Tools and Plant .. .. .		32,65,208	32,65,208
Grants-in-aid .. .. .		544	544
Suspense .. .. .		-51,63,006	-51,63,006
Development Schemes .. .. .		2,04,04,864	2,04,04,864
<i>Deduct</i> —Receipts and Recoveries on Capital Account.		-14,00,039	-14,00,039
<b>Total .. .. .</b>	<b>3,654</b>	<b>7,31,16,473</b>	<b>7,31,20,127</b>

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*contd.*

Heads	Actuals for 1966-67		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>FF—CAPITAL ACCOUNT OF PUBLIC WORKS (INCLUDING ROADS) AND SCHEMES OF MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i></b>			
<b>106—A—Capital Outlay on Greater Calcutta Development Scheme—</b>			
Development Schemes (B) .. ..	..	90,80,371	90,80,371
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. ..	..	-16,743	-16,743
Total .. ..	..	90,63,628	90,63,628
<b>109—Capital Outlay on Other Works—</b>			
Original Works—			
Housing Department .. ..	..	1,16,86,135	1,16,86,135
Irrigation and Waterways Department—			
Salt Lake Reclamation Scheme .. ..	..	2,54,41,090	2,54,41,090
Development Schemes—			
Kanchrapara Area Development Scheme .. ..	..	39,57,309	39,57,309
Development and Administration of Industries at Durgapur .. ..	..	3,77,622	3,77,622
Housing Scheme . . . . .	..	83,52,918	83,52,918
Other Schemes .. ..	..	80,812	46,28,785
Remodelling of Calcutta Corporation Outfall from Hontola to Kultu. ....	..	1,68,491	1,68,491
Expenditure on Displaced Persons .. ..	..	4,95,612	29,75,536
Community Development Projects .. ..	..	16,46,445	16,46,445
Development of Digha .. ..	..	17,90,380	17,90,380
Rural Health Centre .. ..	..	14,147	14,147
Expansion and Establishment of T. B. Hospital. .. ..	..	37,278	37,278
<i>Deduct</i> —Receipts and Recoveries on capital Account. . . . .	..	-3,12,74,936	-3,12,74,936
Total .. ..	..	5,26,424	2,98,01,200
			3,03,27,624

(B) The Budget Estimates for 1966-67 do not indicate the details by prescribed minor heads under this major head. The classification shown here follows that shown in the Budget Estimates.

STATEMENT No. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—*concl'd.*

Heads.	Actuals for 1966-67		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
<b>GG—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS (OTHER THAN ROADS) OUTSIDE THE REVENUE ACCOUNT.</b>			
<b>114—Capital Outlay on Road and Water Transport Schemes—</b>			
A—Road Transport—			
Development Schemes—			
Motor Transport Services .. ..	..	16,60,057	16,60,057
Total .. ..	..	16,60,057	16,60,057
<b>II—MISCELLANEOUS CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT—</b>			
<b>120—Payments of Commuted value of Pensions—</b>			
Payments in India .. ..	..	43,296	3,57,050
Total .. ..	..	43,296	3,57,050
<b>124—Capital Outlay on Schemes of Government Trading—</b>			
A—Grain Purchase Schemes .. ..	..	—20,97,66,339	—20,97,66,339
B—Other Miscellaneous Schemes .. ..	..	46,21,780	46,21,780
Greater Calcutta Milk Supply Schemes—			
Schemes for Establishment of Colonies, Distribution of Milk and Milk Products, etc. .. ..	..	5,78,21,587	5,78,21,587
Deduct—Receipts and Recoveries on Capital Account. .. ..	..	—5,90,78,851	—5,90,78,851
Development Schemes .. ..	..	88,97,679	88,97,679
Total .. ..	..	—19,75,04,144	—19,75,04,144
<b>Total—Capital Expenditure Outside the Revenue Account.</b>		<b>5,73,374</b>	<b>8,62,01,821</b>
<b>Total—Expenditure .. ..</b>		<b>25,82,61,296</b>	<b>1,71,52,50,260</b>



**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.**

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year.
1	2	3
	Rs.	Rs.
<b>92—Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System.</b>	<b>3,02,11,766</b>	<b>20,71,16,038</b>
<hr/>		
<b>95—Capital Outlay on Schemes of Agricultural Improvement and Research—</b>		
Establishment of Seed Multiplication Farms ..	22,89,482	1,11,47,642
Deep Tubewell Irrigation .. ..	2,93,07,807	10,32,85,695
Greater Calcutta Milk Supply Scheme .. ..	..	43,59,096
Setting up of Agriculture Seed Stores .. ..	45,82,100	45,82,100
Seed Storage for every twenty villages .. ..	..	71,44,809
Improvement of Agricultural Schools and Training Centres.	10,51,447	(a)31,68,474
Lift Irrigation from Rivers and Beels .. ..	77,36,263	2,00,13,212
Minor Irrigation .. ..	56,78,117	(b)1,07,45,895
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	13,25,017	* 89,42,628
<b>Total ..</b>	<b>5,19,70,233</b>	<b>17,33,89,551</b>
<hr/>		
<b>96—Capital Outlay on Industrial and Economic Development—</b>		
<b>Development Programmes—</b>		
Investment in shares of Kalyani Spinning Mill .. ..	..	1,58,21,000
Scheme for Industrial Centres .. ..	..	46,29,118
Industrial Estate at Kalyani .. ..	50,000	37,83,976
Scheme for setting up of three spinning mills .. ..	..	65,91,151
West Bengal Finance Corporation .. ..	..	31,77,000
Investment in shares of Co-operative Organisations ..	8,36,500	89,35,703
Establishment of Industrial Estates at Howrah ..	50,000	69,31,517
Contributions to the Share Capital of State Warehousing Corporation.	..	29,00,000

(a) "Improvement of Agricultural Schools and Training Centres" previously included in "Other Schemes/Works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

(b) 'Minor Irrigation' previously included in "Other Schemes/Works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.***

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year.
1	2	3
	Rs.	Rs.
<b>96—Capital Outlay on Industrial and Economic Development—<i>concl'd.</i></b>		
Investment in Share Capital of West Bengal Small Industries Corporation.	5,00,000	43,59,506
Consumer Co-operative Societies .. ..	34,16,600	74,66,300
Setting up of units for processing Agricultural Products.	48,72,500	96,15,300
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	1,05,82,880	2,84,20,668
<i>Deduct</i> —Receipts and Recoveries on Capital Account	— 2,41,133	— 72,11,574
Total ..	<u>2,00,67,347</u>	<u>9,54,19,660</u>
Investment in shares of West Bengal State Co-operative Bank Ltd.	..	(b) 15,00,000
Total ..	<u>2,00,67,347</u>	<u>9,69,19,660</u>
<i>Deduct</i> —Amount met from Ordinary Revenue ..	..	— 15,00,000
Net amount outside the Revenue Account ..	<u>2,00,67,347</u>	<u>9,54,19,660</u>
<b>98—Capital Outlay on Multipurpose River Schemes—</b>		
Mayurakahi Reservoir Project .. ..	7,37,809	15,99,73,777
Kansabati Reservoir Project .. ..	2,36,30,732	17,02,68,715
<b>Damodar Valley Project—</b>		
<b>I—Advances to Damodar Valley Corporation—</b>		
Works .. ..	21,54,481	25,90,738
Tools and Plant .. ..	..	1,174
Suspense .. ..	— 147	— 1,250
Amount Advanced .. ..	2,92,00,000	1,06,86,65,638
<i>Deduct</i> —Government's share of Capital Outlay on Damodar Valley Project.	— 2,75,55,332	— 1,07,69,62,573
<b>II—Government's share of the Capital Outlay on Damodar Valley Project.</b>	2,75,55,332	1,07,69,62,573
Total ..	<u>5,57,22,875</u>	<u>1,40,14,98,787</u>

(b) Represents progressive expenditure directly met out of Revenue and accounted for under the Major head "40—Capital Outlay on Industrial and Economic Development"

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.***

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year.
1	2	3
	Rs.	Rs.
<b>99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—</b>		
<b>A—Irrigation Works—</b>		
2. Unproductive—		
Midnapore Canal .. .. .	..	83,06,728
Bakreswar Irrigation Scheme .. .. .	..	7,01,399
Damodar Canal .. .. .	-1,621	1,28,19,313
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	15,11,787	75,77,616
Total—A—Irrigation, etc. ..	15,10,166	2,94,05,056
<b>B—Navigation, Embankment and Drainage Works—</b>		
(2) Unproductive—		
Sonarpur—Arapanch Drainage Scheme ..	59,076	94,67,819
Bagjola—Ghuni—Jatragachi Drainage Scheme ..	..	88,77,031
Other Unproductive Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	54,46,242	2,80,27,313
Total—B—Navigation, etc. ..	55,05,318	4,63,72,163
Total—Irrigation, Navigation, etc.—Works ..	70,15,484	7,57,77,219
Deduct—Amount met out of Revenue ..	..	-45,63,040
Net amount outside the Revenue Account ..	70,15,484	7,12,14,179
<b>100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—</b>		
<b>A—Irrigation Works—</b>		
Development of River Research Institute ..	55,132	13,10,400
<b>B—Navigation, Embankment and Drainage Works—</b>		
Flood Protection Works in West Bengal ..	46,64,720	5,32,30,321
Total ..	47,19,852	5,45,40,721

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year.
1	2	3
	Rs.	Rs.
<b>101—Capital Outlay on Electricity Schemes—</b>		
<b>II—Thermo-Electric Schemes—</b>		
<b>Development Schemes—</b>		
North Calcutta Rural Electrification Schemes .. .. .	..	1,10,08,696
Diesel Electric Pool .. .. .	..	4,90,505
Cooch Behar and Lintah Electric Extension .. .. .	..	4,44,567
Scheme for expansion of power to urban and rural areas.	..	8,69,507
Total ..	..	1,28,13,275
<b>I—Hydro-Electric Schemes—</b>		
Acquisition of Kurseong and Siliguri Electric Supply .. .. .	..	6,23,020
<b>II—Thermo-Electric Schemes—</b>		
Harrackpore Electric Supply .. .. .	..	9,14,744
Cooch Behar Electric Supply .. .. .	..	2,71,078
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur and Baruipur.	..	1,47,085
Bulk Power Supply Scheme to Gouripur Electric Supply Co. Ltd.	..	5,61,717
Power Supply Scheme to Raniganj Coal Field .. .. .	..	1,35,511
Bulk Power Supply Scheme to Bongaon Electric Supply.	..	1,49,127
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour.	..	4,06,243
Acquisition of Santiniketan Electric Supply .. .. .	..	34,697
Acquisition of Burdwan Electric Supply .. .. .	..	34
Total ..	..	33,33,256
Grand total ..	..	1,61,46,531 (c)
<b>Deduct—Amount met from Ordinary Revenue .. .. .</b>	..	<b>—33,33,256</b>
Net amount outside the Revenue Account .. .. .	..	1,28,13,275

(c) Includes progressive expenditure of Rs. 33,33,256 directly met out of Revenue and accounted for under the Major head "49—Capital Outlay on Electricity Schemes".

**STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.***

Nature of Expenditure.	Expenditure during the year.	Expenditure to the end of the year,
1	2	3
	Rs.	Rs.
<b>103—Capital Outlay on Public Works</b> .. ..	<b>7,31,20,127 (b)</b>	<b>96,49,46,739</b>
<b>106A—Capital Outlay on Greater Calcutta Development Scheme.</b>	<b>90,63,628</b>	<b>2,51,87,795</b>
<b>109—Capital Outlay on Other Works—</b>		
Original Works—Housing Department .. ..	1,16,86,135	2,69,36,856
Irrigation and Waterways Department—		
Salt Lake Reclamation Scheme .. ..	2,54,41,090	10,56,01,901
Development Schemes—		
Kanchrapara Area Development Scheme .. ..	39,57,309	2,07,91,612
Development and Administration of Industries at Durgapur.	3,77,622	34,17,39,731
Tollygunj Land Development Scheme .. ..	..	35,61,557
Housing Scheme .. ..	83,52,918	10,16,80,808
Other Schemes .. ..	46,59,597	8,90,36,907
Expenditure on Displaced persons .. ..	34,71,148	16,11,53,039
Community Development Project .. ..	16,46,445	3,06,73,778
Greater Calcutta Milk Supply Scheme .. ..	..	1,61,38,498
Expansion and Establishment of T. B. Hospitals .. ..	37,278	60,43,676
Development of Digha .. ..	17,90,380	(a) 42,20,337
Other Schemes/Works where the total expenditure in each case is less than Rs. 25 lakhs.	1,82,638	69,61,221
Deduct—Receipts and Recoveries on Capital Account	-3,12,74,936	-4,58,85,441
<b>Total</b> ..	<b>3,03,27,624</b>	<b>86,86,55,380</b>

(a) "Development of Digha" previously included in "Other Schemes/Works" is now shown separately as the total expenditure is more than Rs. 25 lakhs.

(b) Figures for buildings and communications are shown below—

**103—Capital Outlay on Public Works—**

Original Works—Buildings—

1. Administrative Services .. ..	1,23,61,982	15,08,91,417
2. Social and Developmental Services .. ..	5,65,288	92,51,301

Original Works—

Communications .. ..	6,01,92,857	79,52,00,351
----------------------	-------------	--------------

Add—Pre-partition figures in lump .. ..	..	96,03,670
---	----	-----------

<b>Total</b> ..	<b>7,31,20,127</b>	<b>96,49,46,739</b>
-----------------	--------------------	---------------------

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure	Expenditure to
	during the year,	the end of the year.
1	Rs.	Rs.
114—Capital Outlay on Road and Water Transport Schemes	16,60,057	7,03,62,357 (d)
119—Capital Outlay on Forest .. .. .	..	13,500
120—Payments of Commuted Value of Pensions ..	4,00,346	70,37,016
124—Capital Outlay on Schemes of Government Trading—		
<b>Grain Purchase Scheme—</b>		
Gross Expenditure .. .. .	88,76,30,795	7,03,79,14,756
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-1,09,73,97,134	-7,18,04,28,735
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenues.	..	-4,80,56,239
<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	..	-8,02,53,168
Net Expenditure .. .. .	-20,97,66,339	-27,08,23,386
<b>Community Development Project—</b>		
Gross Expenditure .. .. .	..	61,11,100
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	-61,11,100
<b>Other Miscellaneous Schemes—</b>		
Gross Expenditure .. .. .	1,48,92,889	27,93,81,299
<i>Deduct</i> —Receipts and Recoveries on Capital Account	-1,02,71,109	-28,23,14,178
Net Expenditure .. .. .	46,21,780	-29,32,879

(d) Includes a total expenditure of Rs. 6,16,60,024 incurred by Government before the formation of the Calcutta State Transport Corporation on the 15th June, 1960 and the North Bengal State Transport Corporation on the 15th April, 1960. On the formation of these Corporations, the amount was treated as Capital advanced to them, as shown below :

	Rs.
Calcutta State Transport Corporation .. .. .	6,01,95,870
North Bengal State Transport Corporation .. .. .	14,64,354

The terms and conditions governing these Capital Advances have not been prescribed so far.

The balance amount represents the expenditure on Motor Transport Service.

STATEMENT No. 13—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*concl'd.*

Nature of Expenditure.	Expenditure	
	during the year.	to the end of the year.
	Rs.	Rs.
<b>124—Capital Outlay On Schemes of Government Trading—<i>concl'd.</i></b>		
Construction of Boats Schemes—		
Gross Expenditure .. .. .		5,902
Net Expenditure .. .. .		5,902
Greater Calcutta Milk Supply Scheme .. .. .	5,78,21,587	17,62,29,608
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	-5,90,78,851	-18,61,44,327
Net Expenditure .. .. .	-12,57,264	-99,14,719
Development Schemes—		
Gross Expenditure .. .. .	88,97,679	4,38,37,382
Materials and equipments received under T.C.A. Programme—		
Malaria Eradication—Gross Expenditure .. .. .		1,25,53,276
<i>Deduct</i> —Amount transferred to the head—“30—Public Health”.		1,25,53,276
<b>Total .. .. .</b>	<b>-19,75,04,144</b>	<b>-23,98,27,700</b>
<b>Grand Total .. .. .</b>	<b>8,67,75,195</b>	<b>3,71,23,67,301</b>

*Note*—The above figures do not include the Capital Expenditure transferable from Bihar as a result of the Bihar and West Bengal (Transfer of Territories) Act. Please see also explanatory note 4 below Statement No. 8 at page 33.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1966-67.**

Serial No.	Name of the concern.	Year(s) of investment.	Details of investment.		Face value of each share/debenture.	Amount invested up to the end of the year 1966-67.	Amount of dividend declared/interest received and credited to Government during the year.	Remarks.
			Type.	No. of shares/debentures and percentage of Government investment to the total paid-up capital/debentures.				
1	2	3	4	5	6	7	8	9
						Rs.		
<b>1. Statutory Corporations—</b>								
	(i) West Bengal Financial Corporation.	1953-54 1955-56	Ordinary shares	31,770 shares 31.77 per cent.	100	31,77,000	(a)	Dividend at the rate of 3½ per cent. per annum declared.
	(ii) West Bengal State Warehousing Corporation.	1957-58 1960-61 1961-62 1962-63 1964-65	Ordinary shares	29,000 shares 60.42 per cent.	100	29,00,000	No Dividend declared.	During 1966-67 the Company earned a profit of Rs. 4.38 lakhs but this was set off against accumulated loss (Rs. 5.99 lakhs) during the period from 1959-60 to 1965-66.
			Total—Statutory Corporations			60,77,000		
<b>2. Government Companies—</b>								
	(i) Kalyani Spinning Mills Ltd.	1959-60 1960-61 1964-65	Equity shares	15,821 shares 100 per cent.	1,000	1,58,21,000	(a)	



(ii) West Bengal Small Industries Corporation.	1961-62	Equity shares	42,997 shares	100	42,99,700	No Dividend declared.	Accumulated loss up to 1964-65 was Rs. 3.84 lakhs. The Corporation, however, earned profits of Rs. 1.24 lakhs and Rs. 7.93 lakhs during 1965-66 and 1966-67 respectively.				
	1965-63		100 per cent.								
	1963-64										
	1964-65										
	1965-66										
(iii) Durgapur Projects Ltd.	1961-62	Equity shares	1,50,000 shares	1,000	15,00,00,000	No Dividend declared.	Accumulated loss up to 1965-66 was Rs. 52.98 lakhs. The profit during 1966-67 is Rs. 49.37 lakhs.				
	1964-65	Equity shares	100 per cent.	10	1,37,00,100		The Company has not yet been commissioned.				
(iv) Durgapur Chemicals Ltd.	1963-64	Equity shares	13,70,010 shares	1,000	10,00,000	70,246	Dividend amounting to Rs. 70,246 for the years 1964-65 and 1965-66 has been credited to Government. Dividend for 1966-67 has not yet been declared.				
	1964-65	Equity shares	100 per cent.								
(v) National Projects Construction Corporation Ltd.	1961-62	Equity shares	16,320 shares	100	16,32,000	(a)	Loss sustained up to 1966-67 is Rs. 2 lakhs.				
	1964-65		100 per cent.								
(vi) Electro Medical and Allied Industries Ltd.	1966-67	Equity shares	460 shares	1,000	4,60,000	(a)	In addition, Rs. 40,000 were advanced to the Corporation towards preliminary expenses.				
	1966-67	Equity shares	(a)								

a Information is awaited.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1966-67—contd.**

Serial No.	Name of the concern.	Year(s) of investment.	Details of investment.		Face value of each share/debenture.	Amount invested up to the end of the year 1966-67.	Amount of dividend declared/interest received and credited to Government during the year.	Remarks.
			Type.	No. of shares/debentures and percentage of Government investment to the total paid-up capital/debentures.				
		3	4	5	6	7	8	9
					Rs.			
(viii)	Central Fisheries Corporation Ltd.	1966-67	Equity shares	15 shares 42 per cent.	1,00,000	15,00,000	No Dividend declared.	The amount was originally advanced from the Contingency Fund in 1965-66 and recouped to the Fund in 1966-67.
(ix)	State Fisheries Development Corporation.	1965-66	Equity shares	15 shares 100 per cent.	1,00,000	15,00,000	(a)	Loss sustained during 1966-67 is Rs. 0.79 lakh.
(x)	Modern Bakeries (India) Private Ltd.	1966-67	(a)	(a)	(a)	1,000	(a)	
<b>Total—Government Companies</b>						<b>18,99,13,800</b>		
(i)	West Bengal Salt Companies	1950-51 1951-52 1952-53	Ordinary shares	6,800 shares 14.09 per cent.	25	1,70,000	(a)	

**3. Joint Stock Companies—**

(ii) Poddar Projects Ltd.	1966-67	Equity shares	1,20,000 shares	10	12,00,000	(a)		
		Preference shares	3,00,000 shares	100	3,00,000	(a)		
(iii) Saktigarh Textile Industries Ltd.	1966-67	Equity shares	60,000 shares	10	6,00,000	(a)		
		Preference shares	4,00,000 shares	100	4,00,000	(a)		
(iv) Mayurakshi Cotton Mills Ltd.	1966-67	Equity shares	1,00,000 shares	10	5,00,000	(a)	Paid up at the rate of Rs. 5 per share.	
		Preference shares	10,000 shares	100	5,00,000	(a)	Paid up at the rate of Rs. 50 per share.	
Total—Joint Stock Companies								36,70,000
<b>4. Co-operative Banks and Societies—</b>								
(i) Marketing Societies	1962-63			(a)		(a)		
	1963-64							
	1964-65							
	1965-66							
	1966-67							
(ii) Industrial Societies	1956-57	Redeemable shares (26,000); information awaited regarding others.	31,150 shares	10 (26,000 shares); and 100 (4,550 shares)	13,15,000	(a)		
	1961-62							
	1962-63							
	1963-64							
	1964-65							
(iii) Credit Societies	1959-60	'B'-Class shares (918); information awaited regarding others.			40,84,945	(a)		
	1960-61							
	1961-62							
	1962-63							
	1963-64							
	1964-65							

(a) Information is awaited.

**STATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1966-67—contd.**

Serial No.	Name of the concern.	Year(s) of investment.	Details of investment.		Face value of each share/debenture.	Amount invested up to the end of the year 1966-67.	Amount of dividend declared/interest received and credited to Government during the year.	Remarks.
			Type.	No. of shares/debentures and percentage of Government investment to the total paid-up capital/debentures.				
1		3	4	5	6	7	8	9
(iv)	Co-operative Banks	1957-58 1958-59 1959-60 1960-61 1961-62 1962-63 1963-64	'A' Class fully paid up shares.	39,600 shares up 65.14 per cent.	50 (30,000 shares), 100 (5,000 shares) and 1,000 (4,600 shares).	66,00,000	(a)	
Total—Co-operative Societies and Banks						1,67,08,415		
Grand Total						21,63,64,215		

98

*Note 1*—In addition, a sum of Rs. 2,50,50,979 as detailed below was drawn for investment during 1962-63 to 1966-67, but no information has been received as to the mode of investment:

	Year of drawal.	Amount.
	Rs.	
(1) Labour Contract Co-operative Societies	1964-65	25,000
(2) Fishermen's Co-operative Marketing Societies	1962-63 1963-64	79,400 1,47,900
(3) Primary Consumers' Co-operative Societies	1962-63 1966-67	1,81,100 3,17,500

4) Wholesale Consumers' Co-operative Societies	..	..	..	..	1962-63	3,00,000
	..	..	..	..	1963-64	30,93,300
	..	..	..	..	1964-65	6,06,500
	..	..	..	..	1965-66	3,49,800
(5) Co-operative Farming	..	..	..	..	1966-67	31,28,000
	..	..	..	..	1962-63	8,900
	..	..	..	..	1963-64	17,800
	..	..	..	..	1965-66	29,000
(6) Development of Processing Societies	..	..	..	..	1966-67	4,000
	..	..	..	..	1962-63	28,700
	..	..	..	..	1963-64	37,200
	..	..	..	..	1964-65	37,200
(7) Fisheries Co-operative Societies	..	..	..	..	1965-66	54,800
	..	..	..	..	1966-67	1,25,000
	..	..	..	..	1964-65	1,44,000
	..	..	..	..	1965-66	1,04,200
(8) International Equipment Corporation	..	..	..	..	1966-67	78,360
	..	..	..	..	1962-63	62,200
	..	..	..	..	1963-64	40,000
	..	..	..	..	1964-65	50,000
(9) Industrial Co-operative Societies	..	..	..	..	1966-67	45,000
	..	..	..	..	1963-64	10,000
	..	..	..	..	1964-65	18,000
	..	..	..	..	1966-67	15,000
(10) Printing and Publishing Co-operative Societies	..	..	..	..	1964-65	5,00,000
	..	..	..	..	1965-66	13,00,000
	..	..	..	..	1966-67	6,00,000
	..	..	..	..	1964-65	4,25,000
(11) Establishment of 25,000 Spindle Cotton Mills on Co-operative Basis	..	..	..	..	1966-67	5,52,200
	..	..	..	..	1964-65	28,100
	..	..	..	..	1966-67	8,800
	..	..	..	..	1964-65	8,800
(12) Co-operative Societies for setting up of Rice Mills	..	..	..	..	1964-65	28,100
	..	..	..	..	1966-67	8,800
(13) Co-operative Societies for Pilot Project in Pilot area	..	..	..	..	1964-65	28,100
(14) Co-operative Societies for Pilot Project in Non-Pilot area	..	..	..	..	1964-65	8,800

(a) Information is awaited.

**TATEMENT No. 14—STATEMENT SHOWING DETAILS OF INVESTMENTS OF GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC., UP TO THE END OF 1966-67—concd.**

Serial No.	Name of the concern.	Year(s) of invest-ment.	Details of investment.		Face value of each share/debenture.	Amount invested up to the end of the year 1966-67.	Amount of dividend declared/interest received and credited to Govern-ment during the year.	Remarks.
			Type.	No. of shares/debentures and percentage of Government investment to the total paid-up capital/debentures.				
1		3	4	5	6	7	8	9
	(15) Housing Co-operative Societies	..	..	..	..	..	1965-66	5,00,000
	(16) Setting up of Units for processing Agricultural Products	..	..	..	..	..	1964-65 1965-66 1966-67	10,75,000 36,67,800 43,12,500
	(17) Assistance for strengthening the share capital of Industrial Corporation	..	..	..	..	..	1955-66	2,08,250
	(18) Central Road Transport Corporation Ltd.	..	..	..	..	..	1965-66	2,50,000
	(19) Taxi Drivers' Co-operative Societies	..	..	..	..	..	1965-66	46,000
	(20) Primary Agricultural Co-operative Credit Societies	..	..	..	..	..	1966-67	36,500
	(21) Hooghly District Central Co-operative Bank Ltd.	..	..	..	..	..	1966-67	3,00,000

Year of drawal.

Rs.

Amount.

(22) West Bengal Central Co-operative Land Mortgage Bank Ltd.	..	..	1966-67	5,00,000
(23) Labour Co-operative Societies	..	..	1966-67	13,500
(24) Hooghly Co-operative Toy making Society Ltd.	..	..	1966-67	2,360
(25) Sodepur Biri Sramik Samabaya Samity Ltd.	..	..	1966-67	2,000
(26) West Bengal State Housing Finance Co-operative Society Ltd.	..	..	1966-67	5,00,000
(27) Other Co-operative Organisations	..	..	1965-66 to 1966-67	10,85,000

*Note 2.*—The investments shown in this statement do not include Capital advances amounting to Rs. 6,16.60 lakhs to the Calcutta State Transport Corporation (Rs. 6,01.96 lakhs) and the North Bengal State Transport Corporation (Rs.14.64 lakhs). The particulars are given in footnote (d) at page 92.

*Note 3.*—Information regarding investments of Government in debentures/bonds is awaited.

*Note 4.*—Besides the above investments, a sum of Rs. 8 lakhs was invested in the share capital of Indian Mechanisation and Allied Products Ltd. from the Contingency Fund in 1965-66 which has not been recouped even during the year 1966-67.

STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1966-67 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(In lakhs of rupees)			
1	On 31st March, 1966.	On 31st March, 1967.	Increase (+) Decrease (-) in the year.
	2	3	4
	Rs.	Rs.	Rs.
<b>CAPITAL EXPENDITURE—</b>			
<b>Commercial Departments—</b>			
(96) Industrial and Economic Development.	(a) 7,89	9,75	+1,86
(98) Multipurpose River Schemes ..	1,34,58	1,40,15	+5,57
(99) Irrigation . . . . .	6,87	7,58	+71
(101) Electricity Schemes .. ..	(b) 1,62	1,62	—
(114) Road and Water Transport Schemes	6,87	7,03	+16
Total—Commercial Departments .	1,57,83	1,66,13	+8,30
Other Departments—Other Accounts ..	2,05,92	2,12,17	+6,25
Total—Other Departments ..	2,05,92	2,12,17	+6,25
Total—Capital Expenditure ..	3,63,75	3,78,30	+14,55
<b>Loans and Advances by the State/Union Territory Governments—</b>			
Loans to Local Funds, Private Parties, etc.	1,59,42	1,65,92	+6,50
Loans to Government Servants ..	82	1,35	+53
Total—Loans and Advances by the State/ Union Territory Governments	1,60,24	1,70,27	+10,03
Total—Capital and other Expenditure ..	5,23,99	5,48,57	+24,58
<i>Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund for expenditure.</i>	-1,18	-7,06	-5,88
Net Capital and other Expenditure (Outside the Revenue Account).	5,22,81	5,41,51(x)	+18,70(c)

(a) Includes progressive expenditure of Rs. 15,00,000 pertaining to the Major Head "40—Capital Outlay on Industrial and Economic Development".

(b) Includes progressive expenditure of Rs. 33,33,256 pertaining to the Major Head "49—Capital Outlay on Electricity Schemes".



**STATEMENT No. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1966-67 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.**

				(In lakhs of rupees.)		
1	2	3	4	On 31st March, 1966.	On 31st March, 1967.	Increase (+) Decrease (-) in the year.
				Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS—</b>						
Permanent Debt-Nominal Value	..	62,97	69,04	+ 0,07		
Floating Debt	.. ..	20,70	1,82	-18,88		
Loans from the Central Government	..	4,21,27	4,41,30	+20,03		
Other Loans	.. ..	10,85	12,96	+2,11		
Unfunded Debt	.. ..	17,81	19,35	+1,54		
<b>Total—Outstanding Debt</b>				<b>5,33,60</b>	<b>5,44,47</b>	<b>+10,87</b>
<b>Contingency Fund</b>				<b>4,74</b>	<b>4,94</b>	<b>+20</b>
<b>Sinking Funds and Reserve Funds</b>				<b>26,83</b>	<b>32,43</b>	<b>+5,60</b>
<b>Net balances under Deposits, Advances, etc., other than those shown separately.</b>				<b>31,75</b>	<b>45,98</b>	<b>+14,23</b>
<b>Remittances</b>				<b>-26,84</b>	<b>-27,50</b>	<b>-86</b>
<b>Total—Debt and other Obligations</b>				<b>5,70,08</b>	<b>6,00,32</b>	<b>+30,24</b>
<b>Deduct—Cash Balance</b>				<b>15,07</b>	<b>18,06</b>	<b>+2,99</b>
<b>Deduct—Investments</b>				<b>22,32</b>	<b>27,53</b>	<b>+5,21</b>
<b>Net Provisions of Funds</b>				<b>5,32,69</b>	<b>5,54,73(y)</b>	<b>+22,04(c)</b>

(c) The difference of Rs. 3,34 lakhs between the net provision of funds and the net capital and other expenditure is accounted for by the revenue deficit of Rs. 3,34 lakhs during the year.

*Notes.*—The difference of Rs. 13,22 lakhs between the net provision of Funds(y) and the net Capital and other Expenditure (x) up to the end of the year represents cumulative revenue deficit of Rs. 13,22 lakhs up to the end of 1966-67.

**B—Debt, Deposit and Remittance Heads and  
Contingency Fund**



STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.

Detailed Head of Account	Opening Balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
<b>PART I—CONSOLIDATED FUND</b>				
	Rs.	Rs.	Rs.	Rs.
Total Revenue and Expenditure as per Statements Nos. 11 and 12 ..	....	1,85,33,30,943	1,97,35,11,556	....
O—Public Debt—Permanent Debt ..	Cr. 62,97,41,378	6,08,44,700	1,57,987	Cr. 69,04,28,091
Floating Debt—Other Floating Loans ..	Cr. 20,70,00,000	4,89,00,000	23,77,00,000	Cr. 1,82,00,000
Loans from the Central Government ..	Cr. 4,15,75,77,531	41,76,03,200	18,72,55,062	Cr. 4,38,79,25,669
Ways and Means Advances for Plan Schemes ..	Cr. 1,05,862	....	....	Cr. 1,05,862
Other Ways and Means Advances ..	Cr. 5,50,00,000	....	3,00,00,000	Cr. 2,50,00,000
Total—Loans from the Central Government ..	Cr. 4,21,26,83,393	41,76,03,200	21,72,55,062	Cr. 4,41,30,31,531
Other Loans ..	Cr. 10,84,94,258	2,25,76,566	14,60,843	Cr. 12,96,09,981
Total—O—Public Debt ..	Cr. 5,15,79,19,029	54,99,24,460	45,05,73,892	Cr. 5,25,12,69,603
Section Q—Loans and Advances by the State/Union Territory Govern- ments	Dr. 1,60,24,68,695	4,55,04,192	14,58,12,294	Dr. 1,70,27,76,737
Total—Part I—Consolidated Fund ..	....	2,44,87,59,601	2,57,58,97,742	....

**PART II—CONTINGENCY FUND**

Contingency Fund .. .. .	Cr. 4,74,39,968	19,24,090	181	Cr. 4,93,63,947
--------------------------	-----------------	-----------	-----	-----------------

**PART III—PUBLIC ACCOUNT****SECTION S—UNFUNDED DEBT**

State Provident Fund .. .. .	Cr. 17,81,24,658	3,74,57,294	2,21,09,437	Cr. 19,34,72,515
------------------------------	------------------	-------------	-------------	------------------

**SECTION T—DEPOSITS AND ADVANCES****Part I—Deposits Bearing Interest.****A—Reserve Funds—****Depreciation Reserve Fund—Electricity—**

(a) Barrackpore Electric Supply Scheme .. .. .	Cr. 1,36,300	.. . . .	.. . . .	Cr. 1,36,300
(b) Cooch Behar Electric Supply Scheme .. .. .	Cr. 55,700	.. . . .	.. . . .	Cr. 55,700
(c) Kurseong-Siliguri Electric Supply Scheme .. .. .	Cr. 75,000	.. . . .	.. . . .	Cr. 75,000
(d) North Calcutta Rural Electrification Scheme .. .. .	Cr. 2,90,000	.. . . .	.. . . .	Cr. 2,90,000
(e) Santiniketan Electric Supply Scheme .. .. .	Cr. 10,600	.. . . .	.. . . .	Cr. 10,600
(f) Bulk Power Supply to Garis .. .. .	Cr. 5,200	.. . . .	.. . . .	Cr. 5,200

**Total**

.. .. .	Cr. 5,72,800	.. . . .	.. . . .	Cr. 5,72,800
---------	--------------	----------	----------	--------------

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account	Opening Balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Deposits of Depreciation Reserve of Government Commercial undertakings				
(a) Depreciation Reserve Fund of State Transport Service in Durgapur—				
(i) Depreciation Reserve Fund .. .. .	Cr. 8,62,084	6,19,070	.....	Cr. 14,81,154
(b) Depreciation Reserve Fund of Motor Transport Service in Cooch Behar—				
(i) Depreciation Reserve Fund .. .. .	Cr. 2,10,332	.....	.....	Cr. 2,10,332
.. Total	Cr. 10,72,416	6,19,070	.....	Cr. 16,91,486
Reserve Fund—Transport Accident Reserve Fund ..	Cr. 35,100	18,000	.....	Cr. 53,100
Total—A—Reserve Funds	Cr. 16,80,316	6,37,070	.....	Cr. 23,17,386

B—Other Deposit Accounts—Other Deposits—					
∞	Deposits of State Transport Corporations—				
	(i) Deposit of North Bengal State Transport Corporation	..	Cr. 23,737	....	Cr. 23,737
	(ii) Deposit of the Calcutta State Transport Corporation	..	Cr. 2,66,81,242	....	Cr. 2,66,81,242
	Deposit of the State Electricity Board	..	Cr. 96,95,200	....	Cr. 96,95,200
	Deposits of Durgapur Projects Ltd.—				
	Depreciation Reserve Fund	..	Cr. 1,00,00,000	....	Cr. 1,00,00,000
	Total—B—Other Deposit Accounts	..	Cr. 4,64,00,179	....	Cr. 4,64,00,179
	<b>Total—Part I—Deposits Bearing Interest</b>	..	<b>Cr. 4,80,80,495</b>	<b>6,37,070</b>	<b>Cr. 4,87,17,565</b>

**Part II—Deposits not Bearing Interest**

A—Sinking Funds—					
	Appropriation for Reduction or Avoidance of Debt—				
	Sinking Funds	..	Cr. 25,00,88,769	5,49,50,781	....
	Sinking Fund Investment Account	..	Dr. 15,59,33,487	....	4,13,65,150
	Total—A—Sinking Funds	..	Cr. 9,41,55,282	5,49,50,781	4,13,65,150
B—Reserve Funds—					
	West Bengal Famine Insurance Fund—				
	Net Balance (including investment)	..	Cr. 23,27,421	80,00,000	Cr. 24,03,105
	Investment	..	Dr. 20,01,772	39,65,000	Dr. 20,01,772
	Total	..	Cr. 3,25,649	1,20,40,684	Cr. 4,01,333

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account	Opening Balance		Receipt		Disbursement		Closing balance	
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Depreciation/Renewal Reserves of Government Non-Commercial Undertakings—</b>								
Government Presses .. .. .	..	Cr. 19,61,612	342	26,727	Cr. 19,35,227			
Fund for promotion of education amongst educationally backward classes.	..	Cr. 1,34,750	11,24,000	10,71,293	Cr. 1,87,457			
<b>General Reserve Fund for Cooch Behar—</b>								
Net Balance (including investments) .. .. .	..	Cr. 1,16,61,359	51,876	54,540	Cr. 1,16,58,695			
Investments .. .. .	..	Dr. 20,92,091	.....	.....	Dr. 20,92,091			
<b>Total</b>	..	Cr. 95,69,268	51,876	54,540	Cr. 95,66,604			
<b>State Agricultural Credit Relief and Guarantee Fund</b>								
.. .. .	..	Cr. 2,00,000	3,00,000	.....	Cr. 5,00,000			
<b>State Co-operative Development Fund</b>								
.. .. .	..	Cr. 2,72,861	.	.....	Cr. 2,72,861			
<b>Total : B—Reserve Funds</b>	..	Cr. 1,24,64,140	1,35,16,902	1,31,17,560	Cr. 1,28,63,482			



## Other Deposit Accounts—

## Deposits of Local Funds—

## (a) District Funds—

(i) Zilla Parishad Fund	..	..	Cr. 80,72,302	6,85,20,925	6,52,82,812	Cr. 1,13,10,415
(ii) Union Funds	..	..	Cr. 20	....	....	Cr. 20
(iii) Anchal Parishad Funds	..	..	Cr. 85,48,292	5,02,21,284	4,68,41,747	Cr. 1,19,27,829
(iv) Village Chowkidari Fund in Cooch Behar	..	..	Cr. 1,99,537	2,041	3,225	Cr. 1,98,353
Total	..	..	Cr. 1,68,20,151	11,87,44,250	11,21,27,784	Cr. 2,34,36,617

## (b) Municipal Funds—

(i) Municipal Funds	..	..	Cr. 1,03,05,726	2,07,29,219	2,38,43,794	Cr. 71,91,161
(ii) Garden Reach Municipality Improvement Fund	..	..	Cr. 2,47,876	....	....	Cr. 2,47,876

## Total

(c) Calcutta State Transport Corporation Fund	..	..	Cr. 1,05,53,602	2,07,29,219	2,38,48,794	Cr. 74,39,027
(d) Education Funds—	..	..	Cr. 8,57,506	9,72,67,530	9,76,67,033	Cr. 4,59,003

## (i) District Primary Education Fund

(i) District Primary Education Fund	..	..	Cr. 5,04,65,404	13,26,29,596	12,63,54,034	Cr. 5,67,40,986
-------------------------------------	----	----	-----------------	--------------	--------------	-----------------

## (ii) Presidency College Graduates Scholarship Fund

(ii) Presidency College Graduates Scholarship Fund	..	..	Cr. 7,082	15,02,605	....	Cr. 15,09,687
--	----	----	-----------	-----------	------	---------------

## (iii) Durga Charan Laha's Scholarship Fund

(iii) Durga Charan Laha's Scholarship Fund	..	..	Cr. 3,850	....	....	Cr. 3,850
--	----	----	-----------	------	------	-----------

## (iv) Education Funds in Cooch Behar

(iv) Education Funds in Cooch Behar	..	..	Cr. 382	....	....	Cr. 382
-------------------------------------	----	----	---------	------	------	---------

## (v) District Elementary Education Fund

(v) District Elementary Education Fund	..	..	Cr. 17,94,792	4,68,410	11,50,302	Cr. 11,12,940
--	----	----	---------------	----------	-----------	---------------

## (vi) West Bengal Board of Secondary Education Fund

(vi) West Bengal Board of Secondary Education Fund	..	..	Cr. 49,54,507	52,02,781	80,55,169	Cr. 21,02,119
--	----	----	---------------	-----------	-----------	---------------

## (vii) B. E. College Centenary Lecture Fund

(vii) B. E. College Centenary Lecture Fund	..	..	Cr. 4,550	....	....	Cr. 4,550
--	----	----	-----------	------	------	-----------

## Total

Total	..	..	Cr. 5,72,30,567	13,98,03,432	13,55,59,506	Cr. 6,14,74,494
-------	----	----	-----------------	--------------	--------------	-----------------

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account	Opening Balance		Receipt		Disbursement		Closing balance	
	1	2	3	4	5	6	7	
	Rs.	Cr.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Part II—Deposits not Bearing Interest—<i>contd.</i></b>								
<b>(e) Medical and Charitable Funds—</b>								
(i) Pilgrims' Lodging House Fund .. .. .		Cr. 2,003	....	2,003	....			
(ii) Bengal Famine Orphan Fund .. .. .		Cr. 17,014	....	....	Cr. 17,014			
(iii) Ramlal Mukherjee's Endowment Fund .. .. .		Cr. 11,038	....	....	Cr. 11,038			
<b>Total .. .. .</b>		Cr. 30,055	.. ..	2,003	Cr. 28,052			
<b>(f) Other Miscellaneous Funds—</b>								
(i) Zoological Garden Fund .. .. .		Cr. 2,96,260	....	2,92,513	Cr. 3,747			
(ii) Christian Burial Board Fund .. .. .		Cr. 27,138	45,392	38,476	Cr. 34,044			
(iii) Mohammedan Burial Board Fund .. .. .		Cr. 26,034	27,641	28,347	Cr. 25,328			
(iv) B. L. Mukherjee's Trust Fund .. .. .		Cr. 70,245	32,043	78,733	Cr. 23,555			
(v) Cinematograph Act Fund .. .. .		Cr. 5,54,870	9,788	....	Cr. 5,64,658			
(vi) Bengal State Aid to Industries Act Fund .. .. .		Cr. 13,366	....	....	Cr. 13,366			
(vii) State Electricity Fund .. .. .		Cr. 1,78,66,770	28,29,85,612	27,39,13,692	Cr. 2,79,38,790			
(viii) Mohsin Endowment Fund .. .. .		Cr. 4,608	484	....	Cr. 5,092			



STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account.	Opening Balance.		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Part II—Deposits not Bearing Interest—<i>contd.</i></b>								
(xiii) Public Works Deposits .. .. .	..	Cr. 7,52,61,535	4,65,42,518	4,31,96,297	Cr. 7,86,07,75			
(xiv) Charitable Endowment Fund .. .. .	..	Cr. 2,80,990	.....	.....	Cr. 2,80,9			
(xv) Deposits of Jute Cess Fund .. .. .	..	Cr. 1,80,440	7,38,012	10,84,214	Cr.(m) —1,65 76			
(xvi) Unclaimed deposits in the General Provident Fund .. .. .	..	Cr. 21,683	(k) —7,806	.....	Cr. 13,777			
(xvii) Unclaimed deposits in the Contributory Provident Fund .. .. .	..	Cr. 646	.....	.....	Cr. 646			
(xviii) Unclaimed deposits in the Indian Civil Service Provident Fund .. .. .	..	Cr. 68	.....	.....	Cr. 68			
(xix) Deposits on account of cost price of Liquor, Ganja and Bhang .. .. .	..	Cr. 12,74,635	62,96,896	62,68,105	Cr. 13,03,426			
(xx) Deposits for work done for public bodies or private individuals .. .. .	..	Cr. 89,63,260	1,31,96,986	1,26,74,563	Cr. 94,85,683			
(xxi) Deposits on account of sale proceeds of stock of Black-listed shops and Private Hoarders .. .. .	..	.....	4,00,860	.....	Cr. 4,00,860			
(xxii) Deposits relating to Estate of Deceased Indians abroad .. .. .	..	.....	7,700	.....	Cr. 7,700			
(xxiii) Deposits of Chairman, Calcutta Improvement Trust .. .. .	..	Cr. 8,26,257	23,73,123	25,62,092	Cr. 6,37,288			
(xxiv) Deposits from Employees' State Insurance Corporation .. .. .	..	Cr. 9,24,268	.....	.....	Cr. 9,24,268			
(xxv) Deposits made by candidates for State Legislature .. .. .	..	Cr. 8,446	1,54,231	16,750	Cr. 1,45,927			



STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account.	Opening Balance.		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PART II—DEPOSITS NOT BEARING INTEREST—<i>concl'd.</i></b>								
<b>Other Accounts (<i>concl'd.</i>)—</b>								
Deposit Account of grants made by the Flood Relief Committee ..	Cr.	10,102	.....	.....	.....	.....	Cr.	10,102
Deposit Account of grants made by the Indian Central Coccoanut Committee.	Cr.	3,37,934	31,199	.....	.....	.....	Cr.	3,69,133
Deposit Account of grants made by the Indian Central Tobacco Committee.	Cr.	6,780	.....	.....	.....	.....	Cr.	6,780
Deposit Account of grants made by the Indian Council of Medical Research.	Cr.	5,02,050	.....	.....	.....	.....	Cr.	5,02,050
Deposit Account of Grants made by the Khadi and Village Industries Commission.	Cr.	3,32,337	.....	.....	10,282	.....	Cr.	3,22,055
Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	Cr.	7,87,595	.....	.....	.....	.....	Cr.	7,87,595
Deposit Account of grants made by National Co-operative Development Corporation.	Cr.	98,33,335	8,97,821	.....	.....	.....	Cr.	1,07,31,156
Deposit Account of grants made by the National Council of Education Research and Training.	Cr.	31,377	18,465	.....	.....	.....	Cr.	49,842
Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	Cr.	25,000	.....	.....	.....	.....	Cr.	25,000
Deposit Account of grants from Wheat Associates of U.S.A. ..	Cr.	57,678	6,141	.....	36,299	.....	Cr.	27,520
Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	Cr.	17,085	920	.....	.....	.....	Cr.	18,005
Total—Other Account ..	Cr.	1,33,07,174	11,87,062	.....	1,26,807	.....	Cr.	1,43,67,429
<b>Total—Part II—Deposits not bearing interest ..</b>	<b>Cr.</b>	<b>55,81,86,860</b>	<b>1,33,53,72,950</b>	<b>.....</b>	<b>1,33,55,42,196</b>	<b>.....</b>	<b>Cr.</b>	<b>55,80,17,614</b>

## PART III—ADVANCES NOT BEARING INTEREST,

## Departmental Advances—

## Civil Advances—

Objection Book Advances . . . . .	Dr. 65,47,348	97,42,487	1,46,23,179	Dr. 1,14,28,040
Public Works Advances—Takavi Works Advances . . . . .	Dr. 46,52,070	....	....	Dr. 46,52,670
Construction Board Advances—School Building Advances . . . . .	Dr. 4,20,936	....	(k)—501	Dr. 4,20,485
Festival Advances . . . . .	Dr. 91,09,379	1,98,05,685	2,05,11,475	Dr. 98,15,169
Total—Civil Advances . . . . .	Dr. 2,07,30,333	2,95,48,172	3,51,34,153	Dr. 2,63,16,314

## Special Advances—

(1) Advances to students and other Indians in the United Kingdom	Dr. 13,085	(k)—170	....	Dr. 13,255
(2) Advance in connection with holding of Hockey Matches at Calcutta Maidan	Dr. 400	200	....	Dr. 200
(3) Advances to the Deputy Commissioner of Police, Enofreemnt Branch, for test purchase	Dr. 3,000	....	....	Dr. 3,000
(4) Advances to Railways	Dr. 1,775	....	....	1,775
(5) Advances to the Director of Agriculture for establishment of a Training cum-Development Centre	Dr. 28,409	.... 28,409	....	....
(6) Special Advance to Additional Director of Industries, West Bengal	....	....	98,385	Dr. 98,385
(7) Advances for the relief of Distressed Spinners and weavers .	Dr. 50,155	....	....	Dr. 50,155
(8) Advances in connection with municipal election . . . . .	Dr. 21,693	....	4,34,036	Dr. 4,55,729
(9) Liquidation proceedings in the matter of Indian Semal Cotton Plantations Ltd	Dr. 1,000	....	....	Dr. 1,000
(10) Advances to Government servants in Cooch Behar and Jalpaiguri affected by flood in 1954	Dr. 1,645	....	....	Dr. 1,645

(k) Minus figures due to rectification of certain discrepancies

STATEMENT No 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account	Opening balance.		Receipt.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	
	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	
<b>PART III—ADVANCES NOT BEARING INTEREST—<i>contd.</i></b>								
<b>Departmental Advances—(contd.)—</b>								
<b>Special Advances—(contd.)—</b>								
(11) Advances for National Water Supply and Sanitation Scheme	Dr.	1,21,64,085	..	7,24,492	Dr.	1,28,88,577		
(12) Advance to Superintendent, Sales En. pora, Calcutta and Howrah	Dr.	4 00,000	....	..	Dr.	4,00,000		
(13) Advances to Police contingent of other States deputed to West Bengal	Dr.	81,545	....		Dr.	81,545		
(14) Advance to the Secretary, Legislative Assembly and Council	Dr.	9,88,979	(k)—750	(k)—8,21,850	Dr.	1,67,879		
(15) Advance to Administrator, Sussex Trust Fund	Dr.	25,705	....	300	Dr.	26,005		
(16) Special Advance in connection with All India Football Games, 1966	..	..	....	500	....	....		
(17) Revolving Capital for Production Centre	Dr.	36,552	....	....	Dr.	36,552		
(18) Revolving capital for Production Centre, Halabazar	Dr.	5,460	....	...	Dr.	5,460		
(19) Advance for payment of compensation for vehicles requisitioned under D I Rules, 1962	Dr.	2,110	....	....	Dr.	2,110		
(20) Advance to the Deputy Director of Industries for running Sakos Emporium	Dr.	10,000	....	..	Dr.	10,000		
(21) Advance to the Principal, Presidency College	Dr.	255	....		Dr.	255		
(22) Advance to the Principal, Darjeeling Government College	Dr.	362	....	.	Dr.	362		



(23) Advance for survey operation	Dr.	7,000	.....	Dr.	7,000
(24) Advance to meet the expenses to be incurred by the West Bengal State Team in connection with 10th All India Police Duty Meet, 1963 held in Delhi	Dr.	4,082	4,082	.....	..
(25) Special Advance in connection with General Election	...	.....	45,877	Dr.	45,877
(26) Special Advance for payment of wages to Drivers and Khalasis under D I Rules	...	...	5,000	Dr.	5,000
(27) Advance for the establishment of N R S Medical College and Hospital	Dr.	52,231	.....	Dr.	52,231
(28) Advance to the Secretary, Durgapur Brick Board	Dr.	1,60,594	.....	Dr.	1,60,594
(29) Advance in connection with holding of Football Matches at Calcutta during 1964 Session	Dr.	500	.....	Dr.	500
(30) Advances to the Deputy Secretary, Judicial Department, on account of visit of the Hon'ble Mr Justice Warren	Dr.	272	.....	Dr.	272
(31) Advances for Flood Relief Health Measures	Dr.	27,861	.....	Dr.	27,861
(32) Advance to the Director of Industries (Cottage)	Dr.	7,13,000	..	Dr.	7,13,000
(33) Schemes for the Jute Twine Manufacturing, Siliguri	Dr.	10,666	..	Dr.	10,666
(34) Advance for payment of compensation under West Bengal Estate Acquisition Act, 1953	Dr.	7,96,223	47,31,952	Dr.	21,71,300
(35) Advance for payment of undisbursed balances of loans lost from departmental safe in Barrackpore Sub-Treasury	Dr.	1,40,980	1,40,980	.....	....
(36) Advance to the Collector of Murshidabad in connection with an appeal case	Dr.	1,77,603	.....	Dr.	1,77,603
(37) Advance to Bengal Ceramic Institute	Dr.	62,000	.....	Dr.	62,000
(38) Advance to the Deputy Director, Industries (Cottage)	Dr.	25,000	10,000	Dr.	15,000
(39) Special Advance for Police	.....	..	81	Dr.	81

(k) Minus figure is due to rectification of certain discrepancies

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account.	Opening balance.		Receipts.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PART III—ADVANCES NOT BEARING INTEREST—<i>contd.</i></b>								
<b>Departmental Advances (<i>contd.</i>)—</b>								
<b>Special Advances (<i>contd.</i>)—</b>								
(40) Advance to the Milk Commissioner, West Bengal ..	Dr.	83,047		....	....		Dr.	79,587
(41) Advances in connection with the Development of Engineering Industry at Howrah.	Dr.	9,80,000		....	....		Dr.	9,80,000
(42) Advance for the board and lodging charges of the members of the crew of the aircraft of the Prime Minister of India.	Dr.	993		....	....		Dr.	993
(43) Advance to the Director of Supply and Account ..	Dr.	9,42,972		....	....		Dr.	9,42,972
(44) Advance to the Special Officer, Integrated Schemes for Training-cum-Production Centres for wood Industries	Dr.	7,00,000		....	....		Dr.	7,00,000
(45) Advance in connection with the opening of the Canada Dam	Dr.	4,985		....	....		Dr.	4,985
(46) Advance to Adviser on Dairy Development and Animal Husbandry.	Dr.	1,38,399		....	....		Dr.	1,38,399
(47) Advance to the Deputy Director of Industries (Marketing) ..	Dr.	1,00,000		....	....		Dr.	1,00,000
(48) Advance for training of Officers in Soil Conservation—Three months' refresher course.	Dr.	1,700		....	....		Dr.	1,700
(49) Advance to the Chief Engineer, Public Health Engineering, West Bengal, in connection with sinking of tubewell in the cholera affected areas of Calcutta.	Dr.	28,645		....	....		Dr.	28,645

(50) Advance for acquisition of land for construction of buildings for City Civil Session Court.	Dr. 2,26,626	.....	.....	Dr. 2,26,626
(51) Advance for construction of Atjabari Aided Primary School Building.	Dr. 252	.....	.....	Dr. 252
(52) Special Advance for XIII All India Police Games	Dr. 15,691	.....	272	Dr. 15,419
(53) Advance to the Deputy Commissioner, Darjeeling	Dr. 630	--	.....	Dr. 630
(54) Advance for Public Health	Dr. 15,046	.....	4,549	Dr. 13,997
(55) Special Advance for Education	Dr. 5,806	--	11,708	Dr. 17,514
(56) Special Advance for General Administration	Dr. 4,895	.....	9,636	Dr. 69,876
(57) Advance to Registrar, Works and Buildings Department, for payment of decretal amount pending final disposal of appeal.	Dr. 35,905	.....	.....	Dr. 35,905
(58) Advance in connection with suit No. 199 of 1958, Tara Prassana Lahiri vs. West Bengal.	Dr. 1,442	.....	.....	Dr. 1,442
(59) Advance to District Magistrate of Malda for revolving capital of silk reeling and mat weaving schemes.	Dr. 1,876	.....	.....	Dr. 1,876
(60) Advance to Special Officer, Industrial Centre, for opening of P. L. Accounts.	Dr. 10,000	.....	.....	Dr. 10,000
(61) Special Advance for deputation of a team of one Veterinary Assistant Surgeon and ten Veterinary Field Assistants to Sikkim Durbat.	.....	.....	3,350	Dr. 3,350
(62) Advances to Officers of Education Department for meeting expenses.	Dr. 1,016	--	.....	Dr. 1,016
(63) Advance to Commandant, West Bengal Rifles, 4th Battalion, for purchasing foodstuff for Uttar Pradesh Provincial Armed Constabulary deputed to West Bengal for border duties.	Dr. 25,000	.....	.....	Dr. 25,000
(64) Expenditure in connection with water supply arrangement in South Suburban Municipality.	Dr. 14,57,774	--	.....	Dr. 14,57,774
(65) Advance to students for higher education abroad	Dr. 15,086	--	12,500	Dr. 27,586

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*contd.*

Detailed Head of Account.	Opening balance.		Receipts.		Disbursement.		Closing balance.	
	1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>PART III—ADVANCES NOT BEARING INTEREST—<i>contd.</i></b>								
<b>Departmental Advances (<i>contd.</i>)—</b>								
<b>Special Advances (<i>contd.</i>)—</b>								
(66) Advance to Director, Dairy Development and Animal Husbandry (ex-officio) Milk Commissioner, West Bengal.	Dr. 2,84,817	.....	.....	.....	Dr. 2,84,817			
(67) Special Advance for National Emergency .. .. .	Dr. 300	.....	.....	.....	Dr. 300			
(68) Special Advance for Administration of Justice .. .. .	Dr. 1,22,949	.....	.....	.....	Dr. 1,22,949			
(69) Special Advance to Higher Secondary—Specialised Secondary Education.	Dr. 1,220	.....	.....	.....	Dr. 1,220			
70) Advance for XV All India Police Games at Gauhati .. .. .	Dr. 3,000	.....	.....	.....	Dr. 3,000			
(71) Advances for development of Fisheries Corporation .. .. .	Dr. 9,700	.....	.....	.....	Dr. 9,700			
(72) Special Advance in connection with messing charges of Orissa Police deputed to West Bengal.	Dr. 15,000	.....	.....	.....	Dr. 15,000			
(73) Advance for payment of Rent Compensation in respect of premises hired for N. C. Personnel.	Dr. 5,400	.....	.....	.....	Dr. 5,400			
(74) Advance to the Director of Archaeology .. .. .	Dr. 300	.....	.....	.....	Dr. 300			
(75) Special Advance to Private Parties .. .. .	.....	.....	.....	12,832	Dr. 12,832			
(76) Advance to Accounts Officer, West Bengal Secretariat, to meet estimated expenditure in connection with proposed performances by Folk Entertainment Unit of West Bengal in Kerala.	Dr. 3,109	.....	.....	.....	Dr. 3,109			

(77) Cash Allowances, etc., granted to West Bengal Police Personnel deployed during the General Election	.....	--	256	Dr.	256
(78) Advance to Deputy Assistant Regional Controller of Procurement, West Bengal	Dr. 61,985	--	.....	Dr.	61,985
(79) Advance for Deposit of decretal dues as per decree in money Suit No 11/60 in Court of Sub-Judge, Darjeeling	Dr. 13,908	--	.....	Dr.	13,908
(80) Special Advance in connection with holding of Hockey Match in Calcutta Maidan in 1967	.....	---	200	Dr.	200
(81) Advances recoverable from the Government of India	Dr. 46,295	.....	12,082	Dr.	58,377
(82) Special Advance for Community Development Project	.....	(k)—	350	Dr.	350
(83) Special Advance for purchase of foodstuff of C R P contingent deputed to West Bengal for border duties	Dr. 4,000	.....	(k)— 4,000	.....	.....
(84) Advance in connection with despatch of vehicles for emergency purposes	Dr. 9,21,890	.....	15,000	Dr.	9,36,890
(85) Advance for payment of acquisition of the property of Shri S K Ghosh, formerly an I C S	Dr. 47,37,000	.....	.....	Dr.	47,37,000
(86) Advance in connection with deputation of Veterinary Officers (Non-Gazetted) to Bhutan Government	Dr. 1,060	.....	.....	Dr.	1,060
(87) Advance in connection with election to Anchalik and Zilla Parishad.	Dr. 10,40,140	.....	26	Dr.	10,40,166
(88) Advance for XIV—Police Games, 1964 at Patna	Dr. 17,500	200	.....	Dr.	17,300
(89) Advance for meeting expenditure for sending a troupe of Artists of Folk Entertainment Unit to forward areas of Jammu and Kashmir	Dr. 5,550	.....	.....	Dr.	5,550
(90) Advance to D. I. G., Police, in connection with emergency arising out of operation by Pakistan Forces.	Dr. 3,000	.....	.....	Dr.	3,000
(91) Advance in connection with expenses for making preparatory arrangements prior to departures to Sweden for training in Animal Reproduction Under F A O	Dr. 1,200	.....	.....	.....	.....

(k) Minus figures is due to rectification of certain discrepancies.

STATEMENT No. 16—STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND—*concl'd.*

Detailed Head of Account.	Opening balance.		Receipt.		Disbursement		Closing balance	
	1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>PART III—ADVANCES NOT BEARING INTEREST—<i>concl'd.</i></b>								
<b>Departmental Advances (concl'd.)—</b>								
Special Advances (concl'd.)—								
(92) Advance in connection with 11th All India Police Meet at Bhoopal in 1964.	Dr.	6,000	....	....	....	....	Dr. 6,000	
Total—Special Advances	..	Dr. 2,81,17,336	49,34,170	67,35,921	Dr. 2,99,19,087			
Forest Advance	..	Dr. 6,156	1,65,87,151	1,65,85,990	Dr. 4,995			
Total—Departmental Advances	..	Dr. 4,88,53,825	5,10,69,493	5,84,56,064	Dr. 5,62,40,396			
Permanent Advance	..	Dr. 18,71,057	(k)— 5,557	57,971	Dr. 19,34,585			
Account With the Government of Pakistan	..	Dr. 9,49,781	....	....	Dr. 9,46,781			
Account With the Government of Burma	..	Dr. 1,06,447	(k)— 3,195	(k)— 1,29,446	Dr. (q)— 19,804			
Account With the Reserve Bank	..	Dr. 73,310	27,409	54,412	Dr. 1,00,313			
<b>Total—Part III—Advances not bearing Interest</b>	..	<b>Dr. 5,18,51,420</b>	<b>5,10,88,150</b>	<b>5,84,39,001</b>	<b>Dr. 5,92,02,271</b>			
<b>PART IV—SUSPENSE—SUSPENSE ACCOUNTS.</b>								
Cash Balance Investment Accounts	..	Dr. 6,31,61,640	1,01,03,20,859	1,02,09,87,500	Dr. 7,36,28,281			
Other Items—								
(i) Suspense Accounts—								
Objection Book Suspense (Receipt)	..	Cr. —1,40,617	20,28,82,119	93,44,428	Cr. 19,33,97,374			

Objection Book Suspense (Payments)	..	Dr.	23,17,86,738	5,10,68,398	4,91,92,959	Dr.	22,99,10,304
Recoveries of Service Payments	..	Cr.	2,069	....	....	Cr.	2,069
Cash Settlement Suspense	..	Dr.	....	1,75,769	2,02,529	Dr.	26,760
Departmental Adjusting Account	..	Cr.	-3,39,176	1,21,13,810	....	Cr.	1,17,74,634
Departmental Adjusting Account	..	Dr.	35,51,271	....	21,66,725	Dr.	57,17,996
Reserve Bank Suspense (Headquarters)	..	Dr.	-2,03,88,750	(1)-1,63,211	1,80,13,434	Dr.(p)	-22,12,105
Central Accounts Office—Reserve Bank Suspense	..	Dr.	-1,59,34,615	(1)-2,72,62,071	(1)-53,86,718	Dr.	59,40,738
Undivided Bengal Suspense	..	Cr.	2,07,04,858	....	....	Cr.	2,07,04,858
Undivided Bengal Suspense	..	Dr.	2,88,87,141	....	14,761	Dr.	2,89,01,902
Discounting Sinking Fund	..	Dr.	11,35,405	1,49,000	9,03,628	Dr.	18,90,033
Other Suspense Accounts	..	Cr.	2,75,315	22,24,133	12,379	Cr.	24,87,069
Army Officers' Contributory Education Fund Suspense.	..	Cr.	....	180	....	Cr.	180
<hr/>							
Total—Suspense Account	..	Dr.	20,85,34,741	24,11,83,423	7,44,64,125	Dr.	4,18,15,444
<hr/>							
Total—Suspense Accounts	..	Dr.	27,16,96,381	1,25,15,04,281	1,09,54,51,625	Dr.	11,56,43,725

(k) Minus figure is due to rectification of certain discrepancies.

(q) Minus balance has been cleared in the accounts for 1967-68.

(l) Represents clearance of the previous year's outstanding balance.

(p) The adjustments of some items were made in 1966-67 accounts but the drafts and cheques were issued/deposited in the accounts for the year 1967-68.





Reserve Bank of India Remittances	..	Dr.	47,366	4,62,760	4,28,182	Dr.	12,788
Adjusting Account between Central and State Government	..	Dr.	95,69,979	2,02,63,147	(k) -9,85,039	Cr.	1,16,78,197
Adjusting Account with Railways	..	Dr.	22,13,411	55,762	(k) -5,84,091	Dr.	15,72,558
Adjusting Account with Posts and Telegraphs	..	Dr.	22,531	20,27,052	(k) -40,096	Cr.	20,44,617
Adjusting Account with Defence	..	Dr.	4,12,606	4,83,301	6,55,307	Dr.	5,84,622
Inter-State Suspense Account	..	Dr.	7,63,578	21,06,236	(k) -26,72,671	Cr.	40,15,329
Total	..	Dr.	1,30,29,471	2,53,98,258	-31,98,388	Cr.	1,55,67,175
Total U—Remittances	..	Dr.	26,84,47,664	83,88,21,152	84,53,67,941	Dr.	27,49,94,453
Total—Part III Public Account	..	..	..	4,80,59,10,764	4,65,07,93,450	..	..
Total Receipts/Disbursements	..	..	..	7,25,65,94,455	7,22,66,91,393	..	..

## SECTION X—CASH BALANCE

	Opening Balance.	Closing Balance.
	Rs.	Rs.
(1) Cash in Treasuries	..	15,85,736
(2) Deposit with the Reserve Bank	..	17,22,33,647
(3) Remittances in Transit	..	-3,78,208
Total	15,07,21,858	18,06,24,990
Grand Total	7,40,73,16,313	7,40,73,16,313

(k) Minus figure is due to rectification of certain discrepancies.

(q) The minus balance has been cleared in the Accounts for 1967-68.

**STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT.**

Description of loan	1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Amount on 1st April, 1966	Additions during the year	Discharges during the year	Amount on 31st March, 1967	
<b>SECTION O—PUBLIC DEBT</b>						
<b>Permanent Debt—</b>						
<b>Loans bearing Interest—</b>						
4 per cent. West Bengal Loan, 1967	..	August, 1958	7,58,72,200	.....	.....	7,58,72,200
4 per cent. West Bengal Loan, 1968	..	September, 1958	7,11,46,100	.....	.....	7,11,46,100
4 per cent. West Bengal Loan, 1969	..	August, 1960	7,05,32,000	.....	.....	7,05,32,000
4½ per cent. West Bengal Loan, 1970	..	July, 1958	5,10,49,700	.....	.....	5,10,49,700
4 per cent. West Bengal Loan, 1971	..	August, 1959	7,69,69,400	.....	.....	7,69,69,400
4½ per cent. West Bengal Loan, 1972	..	September, 1961	7,30,71,300	.....	.....	7,30,71,300
4½ per cent. West Bengal Loan, 1974	..	August, 1962	7,03,28,500	.....	.....	7,03,28,500
4½ per cent. West Bengal Loan, 1976	..	September, 1965	7,00,09,300	.....	.....	7,00,09,300
5½ per cent. West Bengal Loan, 1977	..	August, 1965	7,04,91,300	.....	.....	7,04,91,300
6½ per cent. West Bengal Loan, 1978	..	September, 1966	.....	6,02,41,900	.....	6,02,41,900
West Bengal State Acquisition Compensation Bond.	.....	.....	.....	6,02,41,900	.....	5,40,491

Loans not bearing interest—

Expired Loans—

3½ per cent. West Bengal Loan, 1962	..	September, 1961	..	2,000	....	1,000	1,000
4 per cent. West Bengal Loan, 1963	..	July, 1963	..	77,300	....	8,100	69,200
4 per cent. West Bengal Loan, 1964	..	August, 1953	..	1,92,278	....	86,578	1,05,700
Total—Permanent Debt	..		..	62,97,41,378	6,08,44,700	1,57,987	69,04,28,091

Floating Debt—

Other Floating Loans—

Cash Credit Advance .. .. .	..	....	..	20,70,00,000	4,89,00,000	23,77,00,000	1,82,00,000
Total—Floating Debt	..		..	20,70,00,000	4,89,00,000	23,77,00,000	1,82,00,000

Loans from the Central Government—

Pre-partition Loans—

(1) Loans for Civil Defence Expenditure	..	....	..	62,21,460	....	....	62,21,460
(2) Loans for financing Grow More Food Scheme.	..	....	..	6,89,110	....	....	6,89,110
(3) Loans for financing Development Projects	..	....	..	55,36,000	....	....	55,36,000
(4) Loans for Ways and Means purposes	..	....	..	70,40,000	....	....	70,40,000
(5) Loans for payment to Silk Filature Owners	..	....	..	17,476	....	....	17,476
Total	..		..	1,95,04,046	....	....	1,95,04,046

**STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—contd.**

Description of loan	1	When raised	2	Amount on 1st April, 1966	3	4	Discharges during the year	5	6	
										Rs.
<b>Post-partition Loans—</b>										
(1) Ways and Means Advances .. .. .		.....		5,50,00,000	.....	.....	3,00,00,000	.....	2,50,00,000	
(2) Ways and Means Advances for Plan Schemes .. .. .		.....		1,05,862	.....	.....	.....	.....	1,05,862	
(3) Loans for paying West Bengal Government's share of expenditure on Damodar Valley Corporation.		.....		1,02,16,62,000	.....	2,92,00,000	.....	.....	1,05,08,62,000	
(4) Share of expenditure of Damodar Valley Corporation against loan granted by the International Bank.		.....		1,78,03,000	.....	.....	.....	.....	1,78,03,000	
(5) Loans for Mayureshi Project .. .. .		.....		6,88,52,348	.....	.....	2,47,92,583	.....	4,40,59,765	
(6) Loans for rehabilitation of displaced persons.		.....		59,55,23,154	.....	83,27,950	1,23,53,716	.....	59,14,97,388	
(7) Loans under Grow More Food Schemes .. .. .		.....		15,63,33,001	.....	7,30,34,000	2,13,09,071	.....	20,89,57,930	
(8) Loans for contributions towards share capital of State Warehousing Corporation.		.....		4,26,910	.....	.....	45,920	.....	3,80,990	
(9) Removal of Khatal from Calcutta .. .. .		.....		84,84,608	.....	.....	7,40,116	.....	77,44,492	
(10) Jute Seed Multiplication Farm .. .. .		.....		10,882	.....	.....	10,882	.....	.....	
<b>Less: Calcutta Milk Supply Corporation .. .. .</b>		.....		<b>6,77,768</b>	.....	.....	<b>47,766</b>	.....	<b>6,30,007</b>	

(12) Forestry Scheme Loan .. .. .	1,26,51,322	58,01,000	9,06,569	1,75,45,813
(13) Loans for Educational Development .. .. .	85,76,134	28,01,000	87,779	1,12,89,365
(14) Community Project Loan .. .. .	4,98,54,523	76,50,000	50,14,559	5,24,89,964
(15) National Extension Service Loan .. .. .	5,51,682	...	1,74,249	3,77,433
(16) Loans for Development of Handloom and Khadi Industries. .. .. .	81,10,519	11,92,000	18,73,361	74,29,158
(17) Small Scale Industries .. .. .	3,77,10,069	15,87,500	45,47,444	3,47,50,125
(18) Rehabilitation of Co-operative Movement in West Bengal. .. .. .	28,73,000	...	....	28,73,000
(19) Loans for National Water Supply and Sanitation Schemes. .. .. .	2,79,34,684	...	7,53,137	2,71,81,547
(20) Loans for approved Development Schemes .. .. .	2,53,37,627	...	1,64,91,137	98,46,490
(21) Railway Electrification Programme .. .. .	77,19,419	...	15,72,865	61,46,554
(22) Loans for permanent improvement in Scarcity areas. .. .. .	82,14,339	...	62,973	81,51,366
(23) Loans for Protection of Towns .. .. .	1,53,41,572	...	5,73,465	1,47,68,117
(24) Taccavi Loans to Agriculturists .. .. .	51,32,154	...	16,44,078	34,88,076
(25) Loans for Miscellaneous Development Schemes. .. .. .	83,99,20,787	11,19,94,000	5,03,29,864	90,15,84,923
(26) Expansion of Power .. .. .	1,41,07,043(e)	...	4,79,113	1,36,27,930
(27) Flood Control Scheme .. .. .	5,26,35,731	50,00,000	5,64,739	5,70,70,992
(28) Flood and Drought Relief .. .. .	1,30,64,477	2,00,00,000	49,12,688	2,81,51,789
(29) Loans under Low Income Group Housing Scheme. .. .. .	4,29,53,868	48,32,000	9,29,905	4,68,55,963
(30) Share of Small Saving Collections .. .. .	88,60,25,000	9,43,00,000	2,60,25,000	95,43,00,000
(31) Prize Bonds .. .. .	88,18,000	...	81,63,000	6,85,000

(a) The opening balance differs from previous year's closing balance by Rs.—16,000 due to *pro-forma* corrections made on account of rectification of misclassifications in treasury accounts relating to post-partition period.

**STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—contd.**

Description of loan.	When raised.	Amount on 1st April, 1966.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1967.	
		1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(32) Assistance to Low-paid Officers ..	....	14,90,332	....	....	7,38,286	7,52,046	....	....	7,52,046
(33) Police Housing Scheme ..	....	2,92,26,426	....	53,00,000	5,97,933	3,39,28,493	....	....	3,39,28,493
(34) Slum Clearance Scheme ..	....	1,29,03,145	....	11,22,000	6,24,726	1,34,00,419	....	....	1,34,00,419
(35) Loans under Subsidised Industrial Housing Scheme.	....	2,97,12,948	....	33,82,000	6,78,238	3,24,16,710	....	....	3,24,16,710
(36) Village Housing Project ..	....	22,32,043	....	1,95,000	91,875	23,35,168	....	....	23,35,168
(37) Plantation Labour Housing Scheme ..	....	13,72,705	....	3,14,000	24,661	16,62,024	....	....	16,62,024
(38) Land Acquisition and Development Scheme.	....	40,25,000	....	....	....	40,25,000	....	....	40,25,000
(39) House Building Loans to All-India Service Officers.	....	11,54,960	....	....	....	10,04,584	....	....	10,04,584
(40) Implementation of various Centrally-aided Medical and Public Health Schemes.	....	1,59,53,672	....	....	....	1,57,677	....	....	1,57,95,995
(41) West Bengal Goods Transport Co-operative Society.	....	1,69,200	....	....	....	....	....	....	1,69,200
(42) Five Year Premium Prize Bonds ..	....	45,78,000	....	....	....	45,78,000	....	....	45,78,000
(43) Works Programme for utilising rural man-power.	....	14,40,000	....	9,52,500	....	23,92,500	....	....	23,92,500
(44) Co-operative Schemes ..	....	24,42,768	....	54,18,250	....	1,84,980	....	....	76,76,038

(45) Loans out of sales of market borrowings	7,00,00,000	....	....	7,00,00,000
(46) Rural Electrification Scheme	43,83,000(a)	2,50,00,000	1,58,000	2,92,26,000
(47) Development Schemes of Greater Calcutta	1,43,07,000	92,00,000	....	2,35,07,000
(48) Build Your Own House Scheme	47,78,116	....	4,42,331	43,35,785
(49) Indian Repatriates from Burma	5,00,000	10,00,000	....	15,00,000
(50) Dredging humps in the Bhagirathi	68,494	....	....	68,494
Total—Post-partition Loans	4,19,31,79,347	41,76,03,200	21,72,55,062	4,39,35,27,485
Total—Loans from the Central Government	4,21,26,83,393	41,76,03,200	21,72,55,062	4,41,30,31,531
<b>Other Loans—</b>				
Loans from Khadi and Village Industries Commission.	10,33,498	....	....	10,33,498
Loans from National Co-operative Development Corporation.	1,87,64,121	1,25,76,566	3,10,540	3,10,30,147
Loans from National Agricultural Credit (Long term Operation) Fund of the Reserve Bank of India.	80,90,232	....	5,39,569	75,50,663
Loans from the Indian Central Oilseeds Committee.	14,400	....	....	14,400
Loans from the Life Insurance Corporation of India.	7,63,97,497	1,00,00,000	5,81,623	8,58,15,874
Loans from the Heavy Engineering Corporation of India.	35,00,000	....	....	35,00,000
Loans from Central Warehousing Corporation	6,94,510	....	29,111	6,65,399
Total	10,84,94,258	2,25,76,566	14,60,843	12,96,09,981
Total—Public Debt	5,15,79,19,029	54,99,24,466	45,65,73,892	5,25,12,69,603

(a) The opening balance differs from the previous year's closing balance by Ra. + 16,000 due to *pro-forma* corrections made on account of rectification of misclassifications in treasury accounts relating to post-partition period.

**STATEMENT No. 17—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—concd.**

Description of loan	When raised.	Amount on 1st April, 1966.	Additions during the year.	Discharges during the year.	Amount on 31st March, 1967.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<b>SECTION 3—UNFUNDED DEBT</b>					
<b>State Provident Fund—</b>					
General Provident Fund .. .. .	....	16,54,77,219	3,54,91,965	2,04,19,455	18,05,49,729
Indian Civil Service Provident Fund .. .. .	....	13,04,318	87,770	4,36,708	9,55,382
Indian Civil Service (Nor-European Members) Provident Fund. .. .. .	....	6,53,284	54,643	1,15,152	5,92,775
Contributory Provident Fund .. .. .	....	67,77,145	9,17,271	7,68,625	69,25,791
All India Service Provident Fund .. .. .	....	39,12,692	9,04,749	3,69,499	44,47,942
Other Miscellaneous Provident Funds .. .. .	....	....	896	....	896
<b>Total—Unfunded Debt</b>		17,81,24,658	3,74,57,294	2,21,09,437	19,34,72,515
<b>Total—Debt and other interest-bearing obligations</b>		5,33,60,43,687	58,73,81,760	47,86,83,329	5,44,47,42,118





**STATEMENT No 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—contd.**

Category of Loans.	Balance on 1st April, 1966.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1967.	Interest received during the year.
1	2	3	4	5	6	7
	Dr.					
<b>ADVANCES UNDER SPECIAL LAWS—</b>						
(i) Zamundry Embankment Advances under Act II (B.C.), 1882.	47,62,864	10	47,62,874	....	47,62,874	....
(ii) Loans under Bengal Agriculture and Sanitary Improvement Act, 1920.	30,037	....	30,037	....	30,037	....
(iii) Ramnagar-Sepus Khal	15,432	....	15,432	....	15,432	....
<b>Total ..</b>	<b>48,08,333</b>	<b>10</b>	<b>48,08,343</b>	<b>....</b>	<b>48,08,343</b>	<b>....</b>
<b>MISCELLANEOUS LOANS AND ADVANCES—</b>						
(1) Loans to ex-detenus	2,02,195	....	2,02,195	....	2,02,195	....
(2) Loans to Co-operative Land Mortgage Bank.	13,44,394	....	13,44,394	1,77,764	11,66,630	....
(3) Loans to Provincial Co-operative Bank for Development of Wool Industry in Kalampong.	68,334	....	68,334	....	68,334	....
(4) Loans to Co-operative Bank and Multipurpose Societies.	7,876	....	7,876	....	7,876	....

(5) Loans for development of Fishery Co-operative.	.....	3,66,375	3,66,375	.....	3,66,375	.....
(6) Non-credit Co-operative Societies.	25,059	1,00,000	1,25,059	19,033	1,06,026	.....
(7) Loans to other Co-operative Societies.	6,54,971	1,00,000	7,54,971	2,24,378	5,30,593	.....
(8) Loans to Traders and Weavers	44,545	.....	44,545	2,398	42,152	.....
(9) Loans to Distressed Tailors ..	14,422	.....	14,422	.....	/ 14,422	.....
(10) Cattle Purchase Loans ..	36,18,663	26,97,086	1,13,15,749	20,40,106	92,75,643	.....
(11) Loans under the Scheme for increased provision for aid to Industries.	1,28,15,112	31,61,373	1,59,76,385	10,65,951	1,49,10,434	.....
(12) Loans to Silk-reelers' and Weavers' Co-operative Society.	11,317	.....	11,317	.....	11,317	.....
(13) Loans for new management of Barasat-Basirhat Light Railway.	31,104	.....	31,104	.....	31,104	.....
(14) Loans to Co-operative Society of State Transport Employees.	7,430	.....	7,430	.....	7,430	.....
(15) Loans to Chank Artisans ..	15,310	.....	15,310	.....	15,310	.....
(16) Loans under the Scheme for development of Village Oil Industry.	18,966	.....	18,966	9,600	9,366	.....
(17) Loans for development of Mat Industry.	4,143	.....	4,143	.....	4,143	.....
(18) Loans under the scheme for development of Blacksmithy Industry.	18,104	.....	18,104	.....	18,104	.....
(19) Loans for Oil Crushing Industry.	22,416	.....	22,416	.....	22,416	.....

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPaid, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—contd**

Category of Loans.	Balance on 1st April, 1966		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March, 1967.		Interest received during the year.	
	Rs.	Dr.	Rs.	Dr.	Rs.	Dr.	Rs.	Dr.	Rs.	Dr.	Rs.	Dr.
1	2	3	4	5	6	7						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.		Dr.		Dr.		Dr.		Dr.		Dr.	
<b>MISCELLANEOUS LOANS AND ADVANCES—contd.</b>												
(20) Loans for development of Carpentry Industry.	7,920	.....	7,920	4,302	3,618	.....						
(21) Loans to individuals and Public bodies in Cooh Behar.	68,918	.....	68,918	.....	68,918	.....						
(22) Loans to West Bengal State Electricity Board.	13,90,35,926	.....	13,90,35,926	60,071	13,89,76,855	.....						
(23) Loans under the Low Income Group Housing Scheme.	2,19,05,891	24,39,000	2,43,34,891	10,41,215	2,32,93,676	.....						
(24) Loans for development of Fisheries through Private Farmers and their Co-operatives.	.....	2,49,350	2,49,350	3,927	2,45,423	.....						
(25) Loans to Milk-Producers' Co-operative Society At Raiganj.	19,065	...	19,065	.....	19,065	.....						
(26) Loans to Women's Co-operative Industrial Home Ltd., Kamarhati.	24,000	..	24,000	..	24,000	.....						
(27) Loans to the Co-operative Societies for the purchase of land, construction of storage godowns and establishment of Cold Storage Plant	4,76,263		4,76,263	43,018	4,33,245	.....						

(28) Loans to West Bengal Financial Corporation on account of Government guarantee for dividends.	11,86,661	.....	11,86,661	.....	11,86,661	.....
(29) House Building Advance to the flood-affected people.	16,31,809	.....	16,31,809	1,14,867	15,16,942	.....
(30) Loans to Studio Supply Co-operative Society.	90,245	.....	90,245	.....	90,245	.....
(31) Loans to State Electricity Board under Development Scheme.	39,03,14,802	2,36,32,513	41,39,47,315	.....	41,39,47,315	.....
(32) Loans for Ambar Charka Programme.	5,65,000	.....	5,65,000	.....	5,65,000	.....
(33) Loans for Scheme for Cane Gur and Khandasari Sugar.	54,227	.....	54,227	.....	54,227	.....
(34) Loans for working Capital for Mobile Van.	12,355	.....	12,355	.....	12,355	.....
(35) Loans to West Bengal Development Corporation.	4,18,84,000	.....	4,18,84,000	.....	4,18,84,000	.....
(36) Loans to Agricultural Marketing Society.	16,57,595	9,375	16,66,970	68,641	15,98,329	...
(37) Loans for Re-organisation of Primary Credit Societies.	7,43,995	.....	7,43,995	10,896	7,33,099	.....
(38) Loans to cultivators for Mulberry Cultivation.	10,258	.....	10,258	3,987	6,271	.....
(39) Loans to cattle owners of City Khatahs.	1,639	.....	1,639	500	1,139	.....
(40) Loans to National Sugar Mills Ltd.	32,44,438	.....	32,44,438	.....	32,44,438	.....
(41) Loans for fish production in semi-derelict tanks.	8,19,981	58,150	8,78,131	79,873	7,98,258	.....
(42) Loans to Calcutta Improvement Trust (Slum Clearance Scheme).	71,90,364	1,54,200	73,44,564	1,24,799	72,19,765	.....

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—contd.**

Category of Loans	Balance on 1st April, 1966	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March, 1967	Interest received during the year
1	2	3	4	5	6	7
	Dr.				Dr.	
<b>MISCELLANEOUS LOANS AND ADVANCES—contd.</b>						
(43) Loans for Ghani Oil Crushing Industry	2,36,831	....	2,36,831	....	2,36,831	....
(44) Loans to Consumers' Co-operative Societies under Accelerated Programme	....	9,50,000	9,50,000	....	9,50,000	....
(45) Loans for Water Supply in rural areas	663	....	663	....	663	....
(46) Loans for production of multivoltine mother-stock on the plains	9,033	....	9,033	150	8,883	....
(47) Loans for promotion of Gur Industry	53,370	....	53,370	....	53,370	....
(48) Short-term loan for augmentation of fish production in culturable tank	54,368	....	54,368	22,786	31,582	....
(49) Loans to Fishermen	1,061	....	1,061	....	1,061	....
(50) Loans for rendering assistance to needy fishermen through co-operative Societies	1,53,842	2,62,970	4,16,812	66,798	3,50,014	....
(51) Loans to State Electricity Board for Electrification of Kalyani Township	....	10,13,370	10,13,370	....	10,13,370	....
(52) Loans for development of Village Pottery in Community Projects Areas	4,167	....	4,167	....	4,167	....

(53) Loans for development of Hand Pounding of Rice and Atta Chaki Industry in Community Projects areas.	21,323	.....	21,323	.....	21,323	.....
(54) Loans for development of Canegur and Khandesari Sugar Industry in Community Projects areas.	4,694	.....	4,694	.....	4,694	.....
(55) Loans under the Scheme for Co-operative farming Experiments.	6,65,472	.....	6,65,473	28,689	6,36,783	.....
(56) Loans for soap making with non-edible oils in Community Projects areas.	55,160	.....	55,160	.....	55,160	.....
(57) Rehabilitation of Central Co-operative Bank.	28,73,000	.....	28,73,000	.....	28,73,000	.....
(58) Loans to Co-operative Societies for installation of Power looms.	38,85,138	.....	38,85,138	2,19,453	36,65,685	.....
(59) Loans for canning and preservation of fruits.	1,67,507	.....	1,67,507	.....	1,67,507	.....
(60) Loans to State Electricity Board under Railway Electrification Scheme.	3,26,44,000	.....	3,26,44,000	.....	3,26,44,000	.....
(61) Loans for Middle Income Group Housing Scheme.	92,27,038	23,00,000	1,15,27,038	6,28,733	1,09,03,305	.....
(62) Loans for Gariahata Overbridge ..	48,24,834	.....	48,24,834	1,53,797	46,71,037	.....
(63) Loans for Village Housing Projects	12,80,527	13,800	12,94,327	32,744	12,61,583	.....
(64) Loans to Durgapur Development Authority.	1,56,000	.....	1,56,000	.....	1,56,000	.....
(65) Loans to Durgapur Chemicals, Ltd.	4,06,02,000	1,70,00,000	5,76,02,000	(k)—4,98,000	6,81,00,000	.....
(66) Loans under the Scheme for development of fishery in hill areas of Darjeeling district by confining Perennial Jhora Waters.	20,000	.....	20,000	.....	20,000	.....

(k) Minus figure is due to rectification of certain discrepancies.





(76) Special Advance to persons rendered destitute by Famine, 1943.	8,343	....	8,343	190	5,153	....
(77) Special Advance to paddy huskers under Paddy Husking Scheme.	37,092	....	37,092	....	37,092	....
(78) Loans for rendering assistance to Sundarbans fishermen through Co-operative Societies.	2,01,500	....	2,01,500	....	2,01,500	....
(79) Housing Colony (Low-cost) ..	1,13,333	....	1,13,333	....	1,13,333	....
(80) Loans for running of Coir Co-operatives.	6,875	....	6,875	687	6,188	....
(81) Special Advance to Board of Secondary Education.	5,48,389	....	5,48,389	....	5,48,389	....
(82) Special Advance to Potashpur Thana Relief Committee for Mat Weaving Scheme.	10,398	....	10,398	....	10,398	....
(83) Loans to S. K. Ghosh in connection with passage expenses for higher training to West Germany.	500	....	500	....	500	....
(84) Loans for training of Cadets to Marine Engineering College.	592	....	592	292	300	....
(85) Loans for Plantation Labour Housing Scheme.	18,77,088	3,94,800	22,71,888	33,216	22,38,672	....
(86) Kalyani Spinning Mills, Ltd. ..	81,65,375	....	81,65,375	8,77,304	72,88,071	....
(87) Special Advance to Calcutta Medical Aid and Research Society, Jadav-pore.	1,00,000	....	1,00,000	....	1,00,000	....
(88) Kalyani Spinning Mills, Ltd. for establishment of a second unit at Habra.	43,79,000	10,00,000	53,79,000	....	53,79,000	....
(89) Special Advance to Dr. D. R. Sarkar for doing research work at Vienna Academy of Medicine.	1,658	....	1,658	....	1,658	....

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND PAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—contd.**

Category of Loans.	Balance on 1st April, 1966.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1967.	Interest received during the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.					
<b>MISCELLANEOUS LOANS AND ADVANCES—contd.</b>						
(90) Loans to North Bengal State Transport Corporation.	35,16,293	23,00,000	58,16,293	....	58,16,293	....
(91) Loans to West Bengal Small Industries Corporation Ltd.	13,93,468	....	13,93,468	36,322	13,57,146	....
(92) Agricultural Marketing Society (Primary).	13,62,693	1,90,000	15,52,693	....	15,52,693	....
(93) Establishment of Rural Godowns ..	16,39,500	1,54,687	17,94,187	....	17,94,187	....
(94) Special Advance for meeting mess-aging charges of police constables deputed to West Bengal from other States.	5,000	....	5,000	....	5,000	....
(95) West Bengal Children's Film Society.	50 000	....	50,000	....	50,000	....
(96) Indian Red Cross Society ..	1,26,115	....	1,26,115	....	1,26,115	....
(97) Administrator General's Advance	11,199	12,987	24,186	10,299	13,887	....
(98) Greater Calcutta Milk Supply Scheme.	4,70,597	9,09,792	13,80,389	12,49,704	1,30,685	....
(99) Special Advance for training under Inter-Institutional Arrangement with Missouri University.	1,700	....	1,700	....	1,700	....

(100) Loans to Durgapur Projects Ltd ..	19,62,99,000	2,76,16,000	22,39,15,000	5,60,000	22,24,15,000	....
(101) Loans for growing vegetables ..	3,36,788	....	3,36,788	2,760	3,34,028	....
(102) Loans for Fruit Development ..	2,69,955	5,500	2,65,455	4,429	2,61,026	....
(103) Loans for Development of markets	4,58,221	60,000	5,18,221	40,637	4,77,584	....
(104) Loans for Development of Fishing Societies.	20,01,745	....	20,01,745	....	20,01,745	....
(105) Development of Milk Co-operatives	6,49,968	67,500	7,17,468	26,771	6,91,697	....
(106) Establishment of Co-operative Cold Storage.	12,90,500	6,00,000	18,90,500	....	18,90,500	....
(107) Loans under Project for intensive Development of Small Industries in rural areas.	8,22,000	2,80,860	11,02,860	39,286	10,63,574	....
(108) Loans for setting up of Small Workshops for fabrication of Agricultural Implements of Marketing Co-operatives.	....	9,375	9,375	....	9,375	....
(109) Loans to displaced Goldsmiths ..	27,66,706	6,00,300	33,67,006	40,850	33,26,156	....
(110) Loans under Town Compost Scheme in underdeveloped municipal and non-municipal towns.	56,628	....	56,628	1,791	54,837	....
(111) Loans for Ricksshaw Pullers' and Labour Co-operative Society.	75,142	....	75,142	47,716	27,426	....
(112) Loans for Establishment of Dyeing, Bleaching and Processing Plant.	4,40,000	....	4,40,000	....	4,40,000	....
(113) Marketing Loans to Apex Society	2,20,000	....	2,20,000	....	2,20,000	....
(114) Loans to Howrah Improvement Trust for Arterial Sewerage Scheme	30,00,000	10,00,000	40,00,000	....	40,00,000	....
(115) Loans to Howrah Improvement Trust for construction of G. T. Road Bye-pass.	10,00,000	....	10,00,000	....	10,00,000	....

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—contd.**

Category of Loans.	Balance on 1st April, 1966.		Amount advanced during the year.		Total.		Amount repaid during the year.		Balance on 31st March, 1967.		Interest received during the year.	
	1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.	Dr.				Dr.						
<b>MISCELLANEOUS LOANS AND ADVANCES—contd.</b>												
(116) Loans for development of Rickshaw Fullers' and Reda Fullers' Co-operatives.		3,25,500	....	3,25,500	....	3,25,500	....	3,25,500	....			....
(117) Special Advances to Shri K. K. Ray, Finance Secretary to the Government of West Bengal.		1,000	....	1,000	....	1,000	....	1,000	....	1,000	....	....
(118) Loans to Co-operative Societies for purchase of paddy.		53,46,600	25,00,000	78,46,600	62,10,770	16,35,830	....	....	....	....	....	....
(119) Loans to Calcutta Corporation for Water Supply and Drainage Augmentation Scheme.		65,00,000	....	65,00,000	....	65,00,000	....	65,00,000	....	65,00,000	....	....
(120) Loans to Howrah Improvement Trust for Slum Clearance Schemes		75,000	5,97,750	6,72,750	....	6,72,750	....	6,72,750	....	6,72,750	....	....
(121) Establishment of Godowns and Sale Depots.		1,26,876	1,62,506	2,89,382	2,000	2,87,382	....	2,87,382	....	2,87,382	....	....
(122) Loans to Miscellaneous Co-operatives	....	....	60,000	60,000	....	60,000	....	60,000	....	60,000	....	....
(123) Loans to Urban Consumers' Co-operatives.	....	....	45,000	45,000	....	45,000	....	45,000	....	45,000	....	....
(124) Loans for Cashewnut Development		1,04,577	8,900	1,13,477	....	1,13,477	....	1,13,477	....	1,13,477	....	....

(125) Zoological Garden, Alipore ..	5,000	....	5,000	....	5,000	....
(126) House Building Loan to persons affected by Natural Calamities.	17	....	17	....	17	....
(127) Loans for Development of Consumers' Co-operative Society.	82,55,210	....	82,55,210	18,000	82,37,210	....
(128) West Bengal Goods Transport Co-operative Society on account of Government Guarantee for interest.	8,400	....	8,400	....	8,400	....
(129) West Bengal Goods Transport Co-operative Society Ltd.	3,76,000	....	3,76,000	....	3,76,000	....
(130) Loans under the Scheme for Land Reclamation and Land Development.	20,000	....	20,000	....	20,000	....
(131) National Scholarship Scheme ..	22,05,685	26,88,959	48,94,644	40,003	46,54,641	....
(132) Loans to Calcutta Corporation (Shum Clearance Scheme).	72,000	....	72,000	678	71,322	....
(133) Loans under Urban Water Supply and Sanitation Scheme.	....	4,39,000	4,39,000	....	4,39,000	....
(134) Loans to Indian Repatriates from Burma.	6,71,750	4,38,850	11,10,600	100	11,10,500	....
(135) Loans for Emergency Water Supply Scheme.	50,05,908	40,19,476	90,26,384	....	90,26,384	....
(136) Loans for Construction of Warehouses.	1,00,000	....	1,00,000	....	1,00,000	....
(137) Loans for establishment of Mechanical Preparatory and Processing Plants.	3,22,000	....	3,22,000	....	3,22,000	....
(138) Loans to Durgapur Projects Ltd. for Water Supply to Coal Mining Machinery Project, Durgapur.	35,00,000	....	35,00,000	....	35,00,000	....
(139) Special Advance to Government Servants for medical treatment.	725	....	725	448	277	....

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—contd.**

Category of Loans.	Balance on	Amount	Total.	Amount repaid	Balance on	Interest
	1st April, 1966.	advanced during		during the year.	31st March,	received during
	Rs.	the year.	Rs.	Rs.	1967.	the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.		Dr.			
<b>MISCELLANEOUS LOANS AND ADVANCES—contd.</b>						
(140) Loans to the Fruit and Vegetables Preservation Units.	25,000	.....	25,000	2,500	22,500	.....
(141) Loans to Calcutta Metropolitan Water and Sanitation Scheme.	.....	3,24,000	3,24,000	.....	3,24,000	.....
(142) Loans for Co-operative Farming and Training—Loans for Co-operative Farming.	2,66,725	15,250	2,81,975	.....	2,81,975	.....
(143) Loans for setting up units for Processing Agricultural Produce.	11,25,000	.....	11,25,000	.....	11,25,000	.....
(144) Special Advances to West Bengal Bhoodan Yajna Board.	19,600	8,000	27,600	350	27,250	.....
<b>Loans for Development of Handloom Industry—</b>						
(145) Co-operative Societies, Handloom Industry.	40,51,690	.....	40,51,690	3,12,129	37,39,561	.....
(146) Weavers' Co-operative Marketing Society.	1,37,678	.....	1,37,678	14,707	1,22,971	.....
(147) Scheme for Share Capital to Weavers	2,74,470	6,450	2,80,920	(k)—10,572	2,91,492	.....
(148) Establishment of Dye Houses ..	7,713	.....	7,713	.....	7,713	.....
(149) Co-operative Societies, Handloom Industry (Silk).	5,10,960	.....	5,10,960	.....	5,10,960	.....

(150) Co-operative Societies, Handloom Industry (Woollen).	65,935	....	65,935	....	65,935	....
(151) Scheme for Share Capital to Weavers (Silk).	72,817	....	72,817	(k)—4,500	77,317	....
(152) Scheme for Share Capital to Weavers (Woollen).	1,215	....	1,215	....	1,215	....
(153) Loans for supply of Improved Appliances (Silk).	12,429	613	13,042	....	13,042	....
(154) Loans for supply of Improved Appliances (Woollen).	10,951	....	10,951	....	10,951	....
(155) Loans for renovation and rehabilitation of Weavers' houses.	44,012	....	44,012	....	44,012	..
(156) Loans for Development of Handicraft Co-operative.	1,50,676	....	1,50,676	1,475	1,49,201	....
(157) Scheme for Working Capital to Weavers (Cotton).	15,92,861	1,90,455	17,73,316	3,07,376	14,65,940	....
(158) Scheme for Working Capital to Weavers (Silk).	1,63,075	6,900	1,69,975	....	1,69,975	....
(159) Scheme for Working Capital to Weavers (Woollen).	53,700	3,000	56,700	....	56,700	....
(160) Loans for supply of Improved Appliances (Cotton).	1,93,754	12,892	2,06,646	(k)—10,228	2,16,874	....
(161) Loans for Housing Colony of Weavers (Cotton).	28,333	83,333	1,11,666	....	1,11,666	....
<b>Loans under Intensive Food Production Scheme—</b>						
(162) Unionwari Tank Fishery Development Scheme.	89,113	....	89,113	15,930	73,183	....
(163) Improvement of Tank Fisheries in dry districts.	36,556	22,200	58,756	39,937	18,819	....

(k) Minus figure is due to rectification of certain discrepancies.

**STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR, AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*contd.***

Category of Loans.	Balance on 1st April, 1966.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1967.	Interest received during the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.				Dr.	
<b>MISCELLANEOUS LOANS AND ADVANCES—<i>concl.</i></b>						
(164) Loans to owners or lessees of Beel Fisheries.	93,862	.....	93,862	.....	93,862	.....
(165) Loans to big growers ..	3,78,038	.....	3,78,038	15,276	3,62,762	.....
(166) Loans for Development of Palm Gur Industry.	6,968	.....	6,968	.....	6,968	.....
<b>Rehabilitation Scheme—</b>						
(167) Loans to artisans ..	18,70,222	.....	18,70,222	89,475	17,80,747	.....
<b>Loans under Development Schemes—</b>						
<b>University and College Education</b>						
(168) Calcutta University ..	3,25,974	37,667	3,63,641	75,009	2,88,632	.....
(169) Jadavpur University ..	1,60,000	.....	1,60,000	.....	1,60,000	.....
(170) Burdwan University ..	2,20,247	.....	2,20,247	6,247	2,14,000	.....
(171) Loans for development of non-Government Colleges.	.....	20,000	20,000	.....	20,000	.....



(172) Construction of hostels for girls in Colleges (Hooghly Women's College).

67,512      . . . .      67,512      . . . .      67,512      . . . .

**Secondary Education.**

(173) Loans for development and expansion of educational facilities for children of age group 11-14.

. . . .      1,25,000      . . . .      1,25,000      . . . .

**Educational Institutions.**

(174) Loans to Educational Institutions

41,40,211      98,554      42,38,765      1,58,234      40,80,531      . . . .

**Total—Miscellaneous Loans and Advances**

1,04,38,384      11,20,18,929      1,15,58,57,410      1,60,42,723      1,13,95,14,687      4,09,39,698

**Loans and Advances to Displaced Persons**

42,83,55,819      15,12,387      42,98,68,206      1,15,85,008      41,82,83,198      4,20,142

**Loans and advances under Community Development Programme.**

I. Community Development Programme ..

4,27,60,891      45,92,942      4,73,53,833      21,27,470      4,52,26,363      . . . .

II. National Extension Service Programme

5,28,271      . . . .      5,28,271      83,664      4,44,607      . . . .

**Total ..**

4,32,89,162      45,92,942      4,78,82,104      22,11,134      4,56,70,970      3,05,067

**Total—Loans to Local Funds, Private Parties, etc.**

1,59,42,14,612      13,90,18,511      1,73,32,33,123      4,39,65,028      1,68,92,68,095      4,33,54,972

STATEMENT No. 18—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR—*concl'd.*

Category of Loans.	Balance on 1st April, 1966.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1967.	Interest received during the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dr.					

LOANS TO GOVERNMENT SERVANTS—

(i) House Building Advances	..	69,03,813	61,33,772	1,30,37,585	10,38,971	1,19,98,614	52,817
(ii) Advances for purchase of motor conveyances.	..	12,54,310	5,74,693	18,29,003	4,34,794	13,94,209	7,898
(iii) Advances for purchase of other conveyances.	..	43,173	85,318	1,28,491	65,099	63,392	663
(iv) Passage Advances	..	52,161	....	52,161	....	52,161	....
(v) Other Advances	..	566	....	566	300	266	....
Total	..	82,54,023	67,93,783	1,50,47,806	15,89,164	1,35,08,642	61,378
Total—Loans and Advances by the State/ Union Territory Governments.		1,60,24,68,635	14,58,12,294	1,74,82,80,929	4,55,04,192	1,70,27,76,737	4,34,16,350

STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES.

SINKING FUND

	Rs.		Rs.
Balance on 1st April, 1966	.. ..	25,00,88,769	.. ..
Amount appropriated from Revenue	.. ..	4,67,75,000	.. ..
Interest on Investments	.. ..	81,75,781	.. ..
			(A) 30,50,39,550
			.. ..
			.. ..
Total	.. ..	30,50,39,550	Total .. ..
			30,50,39,550

INVESTMENT ACCOUNT

Balance on 1st April, 1966	.. ..	15,59,33,487	.. ..
Amount invested	.. ..	4,13,65,150	.. ..
			Amount realised
			Balance on 31st March, 1967
			.. ..
			.. ..
Total	.. ..	19,72,98,637	Total .. ..
			(B) 19,72,98,637

(A) Loanwise details of the transactions are given in Annexure at pages 154-155.

(B) Loanwise details of the transactions are given in Statement No. 19 at pages 156-157.

ANNEXURE TO STATEMENT No. 19.

Sinking Funds for Amortisation of loans.

Description of loan.	Balance on 1st	Amount appro-	Interest on	Total.	Amount trans-	Balance on 31st
	April, 1966.	priated from revenue.	Investments.		ferred to Mis- cellaneous Govern- ment Account for extinguish- ing Sinking Fund applied in cancellation of securities.	March, 1967.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3½ per cent. West Bengal Loan, 1962 ..	1,39,030	.....	.....	1,39,030	.....	1,39,030
4 per cent. West Bengal Loan, 1963 ..	6,10,540	.....	.....	6,10,540	.....	6,10,540
4 per cent. West Bengal Loan, 1964 ..	7,45,786	.....	2,43,225	9,89,011	.....	9,89,011
4 per cent. West Bengal Loan, 1967 ..	4,65,75,732	45,80,000	14,12,040	6,25,67,772	.....	5,25,67,772
4 per cent. West Bengal Loan, 1968 ..	3,85,57,750	42,20,000	12,26,950	4,40,04,700	.....	4,40,04,700
4½ per cent. West Bengal Loan, 1970 ..	2,06,41,426	26,10,000	10,53,045	2,43,09,471	.....	2,43,09,471
4 per cent. West Bengal Loan, 1971 ..	2,59,56,502	37,30,000	10,80,569	3,07,67,071	.....	3,07,67,071
4 per cent. West Bengal Loan, 1969 ..	3,05,08,063	61,37,000	9,29,875	3,75,74,938	.....	3,75,74,938
4½ per cent. West Bengal Loan, 1972 ..	1,86,08,420	44,90,000	7,17,450	2,38,15,870	.....	2,38,15,870
4½ per cent. West Bengal Loan, 1974 ..	1,08,85,400	36,34,000	2,65,600	1,47,85,000	.....	1,47,85,000
4½ per cent. West Bengal Loan, 1976 ..	24,77,000	24,77,000	64,000	70,09,000	.....	70,09,000

SINKING FUNDS—

5½ per cent. West Bengal Loan, 1977	..	....	34,77,000	....	34,77,000	....	34,77,000
Loans from the Life Insurance Corporation of India.	..	....	3,36,000	....	3,36,000	....	3,36,000

DEPRECIATION FUNDS—

3½ per cent. West Bengal Loan, 1962	..	33,490	....	....	33,490	....	33,490
4 per cent. West Bengal Loan, 1963	..	79,640	....	....	79,640	....	79,640
4 per cent. West Bengal Loan, 1964	..	84,570	....	67,095	1,57,665	....	1,57,665
4 per cent. West Bengal Loan, 1967	..	1,34,95,075	13,60,000	2,39,850	1,51,14,925	....	1,51,14,925
4 per cent. West Bengal Loan, 1968	..	1,13,00,300	12,40,000	2,83,300	1,27,73,600	....	1,27,73,600
4½ per cent. West Bengal Loan, 1970	..	61,32,678	7,80,000	2,08,557	71,21,235	....	71,21,235
4 per cent. West Bengal Loan, 1971	..	75,42,945	11,57,000	2,16,690	89,16,625	....	89,16,625
4½ per cent. West Bengal Loan, 1972	..	46,67,960	11,75,000	71,840	59,14,800	....	59,14,800
4 per cent. West Bengal Loan, 1969	..	57,41,627	11,66,000	1,10,585	70,18,212	....	70,18,212
4½ per cent. West Bengal Loan, 1974	..	32,54,835	10,86,000	30,930	43,71,765	....	43,71,765
4½ per cent. West Bengal Loan, 1976	..	10,50,000	10,50,000	8,250	21,08,250	....	21,08,250
5½ per cent. West Bengal Loan, 1977	..	....	10,50,000	....	10,50,000	....	10,50,000

---

Total .. 25,00,88,769 4,67,75,000 81,75,781 30,50,39,550 30,50,39,550

---

STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES.

Description of loan.	Sinking Fund Investment Account.				Balance on		Remarks.	
	Balance on 1st April, 1966.	Purchase of Securities.	Total.	Sale of Securities.	31st March, 1967.	Face value.	Market Value.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>SINKING FUNDS—</b>								
4 per cent. West Bengal Loan, 1964	..	68,71,250	..	68,71,250	..	68,80,000	65,56,270	
4 per cent. West Bengal Loan, 1967	..	2,75,82,125	3,30,02,275	..	3,30,02,275	3,31,51,000	3,12,52,640	
4 per cent. West Bengal Loan, 1968	..	2,32,70,500	2,87,00,500	..	2,87,00,500	2,88,40,000	2,72,25,000	
4½ per cent. West Bengal Loan, 1970	..	1,89,13,150	2,43,30,650	..	2,43,30,650	2,44,75,800	2,34,35,320	
4 per cent. West Bengal Loan, 1971	..	2,33,23,112	2,87,40,612	..	2,87,40,612	2,88,92,500	2,71,47,720	
4 per cent. West Bengal Loan, 1969	..	1,54,62,375	2,03,87,375	..	2,03,87,375	2,05,40,000	1,89,22,125	
4½ per cent. West Bengal Loan, 1972	..	1,24,19,500	1,63,52,000	..	1,63,52,000	1,64,35,000	1,56,80,237	
4½ per cent. West Bengal Loan, 1974	..	29,45,200	68,85,200	..	68,85,200	69,60,000	66,28,300	
4½ per cent. West Bengal Loan, 1976	..	..	19,60,000	..	19,60,000	20,00,000	19,60,000	

DEPRECIATION FUNDS—

4 per cent. West Bengal Loan, 1964	..	20,80,500	..	20,80,500	..	20,80,500	..	20,83,000	19,70,220
4 per cent. West Bengal Loan, 1967	..	51,04,050	7,88,000	58,92,050	..	58,92,050	..	59,20,000	55,42,250
4 per cent. West Bengal Loan, 1968	..	48,13,800	7,88,000	56,01,800	..	56,01,800	..	56,40,000	51,50,900
4½ per cent. West Bengal Loan, 1970	..	52,84,615	4,90,000	57,74,615	..	57,74,615	..	58,00,200	54,12,375
4 per cent. West Bengal Loan, 1971	..	49,19,500	7,88,000	57,07,500	..	57,07,500	..	57,27,000	54,02,170
4½ per cent. West Bengal Loan, 1972	..	8,84,590	3,94,000	12,78,590	..	12,78,590	..	12,88,000	12,41,040
4 per cent. West Bengal Loan, 1969	..	16,74,630	9,85,000	26,59,630	..	26,59,630	..	26,86,000	24,50,305
4½ per cent. West Bengal Loan, 1974	..	3,84,590	3,94,000	7,78,590	..	7,78,590	..	7,88,000	7,41,040
4½ per cent. West Bengal Loan, 1976	..	..	2,96,500	2,96,500	..	2,96,500	..	3,00,000	2,96,500
<b>Grand Total</b>	..	<b>15,59,33,487</b>	<b>4,13,65,150</b>	<b>19,72,98,637</b>	..	<b>19,72,98,637</b>	..	<b>19,84,06,000</b>	<b>18,69,93,312</b>

**STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCE—contd.**

**Other Funds and Deposit Accounts**

Name of Reserve Fund or Deposit Accounts.	Balance on 1st April, 1966.			Balance on 31st March, 1967.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Depreciation Reserve Fund of Government Bus Services.	10,72,416	.....	10,72,416	16,91,486	.....	16,91,486
2. Reserve Fund—Transport ..	35,100	.....	35,100	53,100	.....	53,100
3. Depreciation Reserve Fund—Electricity.	5,72,800	.....	5,72,800	5,72,800	.....	5,72,800
4. Deposits of State Transport Corporations—						
(i) Deposits of Calcutta State Transport Corporation.	2,66,81,242	.....	2,66,81,242	2,66,81,242	.....	2,66,81,242
(ii) Deposits of North Bengal State Transport Corporation.	23,737	.....	23,737	23,737	.....	23,737
5. Deposit of the State Electricity Board.	96,95,200	.....	96,95,200	96,95,200	.....	96,95,200
6. Deposits of Durgapur Projects Limited—Depreciation Reserve Fund.	1,09,00,000	.....	1,09,00,000	1,09,00,000	.....	1,09,00,000
7. West Bengal Famine Insurance Fund	3,25,649	20,01,772	23,27,421	4,01,333	20,01,772	24,03,105
8. General Reserve Fund for Cooch Behar.	95,69,268	20,92,091	1,16,61,359	95,66,604	20,92,091	1,16,58,695
9. State Co-operative Development Fund	2,72,861	.....	2,72,861	2,72,861	.....	2,72,861
10. Depreciation/Renewal Reserves of Government Non-commercial undertakings—Government Presses.	19,61,612	.....	19,61,612	19,35,227	.....	19,35,227



1. State Agricou' ural Credit Relief and Guarantee Fund	2,00,000	.....	2,00,000	.....	5,00,000	.....	5,00,000
12. Fund for F. mo. ion of education amongst educationally backward classes.	1,34,750	.....	1,34,750	.....	1,87,457	.....	1,87,457
13. Subventions from the Central Road Fund.	1,72,765	.....	1,72,765	.....	1,80,649	.....	1,80,649
14. Deposit Account of grants made by the Indian Central Jute Committee.	18,191	.....	18,191	.....	18,191	.....	18,191
15. Deposit Account of grants made by the Indian Council of Agricultural Research.	6,67,857	.....	6,67,857	.....	6,90,266	.....	6,90,266
16. Deposit Account of grants made by the Indian Central Sugarcane Committee.	1,18,270	.....	1,18,270	.....	1,18,270	..	1,18,270
17. Deposit Account of grants made by the Indian Central Oilseeds Committee.	56,938	.....	56,938	.....	59,210	.....	59,210
18. Deposit Account of grants made by the Central Tea Board.	1,18,124	.....	1,18,124	.....	1,18,124	.....	1,18,124
19. Deposit Account of grants made by the University Grants Commission.	1,36,000	.....	1,36,000	.....	2,46,000	.....	2,46,000
20. Deposit Account of grants made by the Council of Scientific and Industrial Research.	167	.....	167	.....	167	.....	167
21. Deposit Account of grants made by the Indian Central Areca nut Committee.	77,589	.....	77,589	.....	87,314	.....	87,314
22. Deposit Account of grants made by the Indian Central Coconut Committee.	3,37,934	.....	3,37,934	.....	3,69,133	.....	3,69,133
23. Deposit Account of grants by the Indian Central Tobacco Committee	6,780	.....	6,780	.....	6,780	.....	6,780

STATEMENT No. 19—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES—*concd.*

Other Funds and Deposit Accounts—*concd.*

Name of Reserve Fund or Deposit Accounts.

Balance on 1st April, 1966.

Balance on 31st March, 1967.

	Balance on 1st April, 1966.			Balance on 31st March, 1967.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24. Deposit Account of grants made by the Khadi and Village Industries Commission.	3,32,337	.....	3,32,337	3,22,055	.....	3,22,055
25. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions.	7,87,595	.....	7,87,595	7,87,595	.....	7,87,595
26. Deposit Account of grants made by National Co-operative Development Corporation.	98,33,335	.....	98,33,335	1,07,31,156	.....	1,07,31,156
27. Deposit Account of grants made by the National Council of Educational Research and Training.	31,377	.....	31,377	49,842	.....	49,842
28. Deposit Account of grants made by the Flood Relief Committee.	10,102	.....	10,102	10,102	.....	10,102
29. Deposit Account of grants out of Ford Foundation Fund for giving loans to Artisans.	25,000	.....	25,000	25,000	.....	25,000
30. Deposit Account of grants from the Wheat Associates of U.S.A.	57,678	.....	57,678	27,520	.....	27,520
31. Deposit Account of grants made by the Indian Council of Medical Research.	5,02,050	.....	5,02,050	5,02,050	.....	5,02,050
32. Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee.	17,085	.....	17,085	18,005	.....	18,005
<b>Total</b>	<b>7,38,51,809</b>	<b>40,93,863</b>	<b>7,79,45,672</b>	<b>7,59,48,476</b>	<b>40,33,863</b>	<b>8,00,82,339</b>

## APPENDIX

(Referred to in sub-paragraph 2 of Explanatory Note 2 under Statement No. 8 of this Compilation.)

STATEMENT SHOWING CASES IN WHICH CERTAIN DETAILS/INFORMATION ARE AWAITED FROM THE TREASURY OFFICERS IN CONNECTION WITH THE RECONCILIATION OF BALANCES.

Serial No.	Head of Account.	Earliest year to which difference relates.	Amount of difference.
			Rs.
<b>Q—Loans and Advances by the State/Union Territory Governments—Loans to Local Funds, Private Parties, etc.</b>			
<b>Advances to cultivators.</b>			
1.	Agriculturists' Loan Act, XII of 1884 .. .. .	1965-66	7,79,029
2.	Loans under the Scheme for Distribution of Chemical Fertilisers.	1964-65	57,149
<b>Miscellaneous Loans and Advances.</b>			
1.	Loans to Co-operative Land Mortgage Bank ..	1966-67	38,957
2.	Medium term loan for fish production in semi derelict tank.	1965-66	26,942
3.	Cattle purchase loan .. . . .	1965-66	1,87,273
4.	Loans to Co-operative Bank and Mitipurposo Societies ..	1964-65	25,400
5.	Loans to non-Credit Co-operative Societies ..	1964-65	6,65,653
6.	Loans to other Co-operative Societies .. .. .	1965-66	99,692
7.	Loans for rendering assistance to needy fishermen through Co-operative Societies.	1966-67	67,739
8.	Loans to West Bengal State Electricity Board ..	1965-66	1,57,329
9.	Loans to Calcutta University .. .. .	1966-67	47,847
10.	Loans to Calcutta Corporation (Slum Clearance Scheme)	1966-67	1,54,200
	<b>Loans to Displaced Persons .. .. .</b>	<b>1961-62</b>	<b>95,20,066</b>
<b>Loans to Government Servants.</b>			
1.	House Building Advance .. .. .	1964-65	15,25,346
2.	Purchase of Motor Conveyances .. .. .	1964-65	2,89,264
<b>8—Unfunded Debt.</b>			
<b>State Provident Funds.</b>			
1.	General Provident Fund (Rupee Branch) .. .. .	1964-65	2,45,126
2.	Contributory Provident Fund (Rupee Branch) ..	1964-65	27,009
3.	All India Service Provident Fund .. .. .	1964-65	1,09,869
4.	Indian Civil Service Provident Fund .. .. .	1965-66	18,862

## APPENDIX—concl'd

(Referred to in sub-paragraph 2 of Explanatory Note 2 under Statement No 8 of this Computation.)

STATEMENT SHOWING CASES IN WHICH CERTAIN DETAILS/INFORMATION ARE AWAITED FROM THE TREASURY OFFICERS IN CONNECTION WITH THE RECONCILIATION OF BALANCES—concl'd.

Serial No.	Head of Account	Earliest year to which difference relates.	Amount of difference Ra.
<b>T—Deposits and Advances</b>			
<b>Deposits of Local Funds</b>			
1.	Municipal Funds .. .. .	1966-67	6,09,944
2.	West Bengal Board of Secondary Education Fund ..	1965-66	2,03,322
3.	West Bengal State Electricity Board Fund ..	1965-66	4,73,670
4.	Village Industries Fund .. .. .	1966-67	1,82,272
5.	Zilla Parishad Funds .. .. .	1965-66	9,60,311
6.	Anchal Parishad Funds .. .. .	1966-67	33,96,316
7.	Calcutta State Transport Corporation Fund ..	1965-66	10,60,520
8.	Zoological Garden Fund .. .. .	1966-67	2,27,040
9.	Khadi Fund .. .. .	1965-66	5,52,177
10.	Presidency College Graduate Scholarship Fund ..	1966-67	15,01,136
11.	District Primary Education Fund .. .. .	1965-66	37,09,980
<b>Civil Deposits</b>			
1.	Deposits for works done for Public bodies or private individuals	1962-63	27,32,337
2.	Personal Deposits .. .. .	1963-66	89,33,719
3.	Civil Court Deposits .. .. .	1966-67	30,10,886
4.	Revenue Deposits .. .. .	1965-66	64,88,066
5.	Criminal Court Deposits .. .. .	1966-67	9,02,736
6.	Deposits of Chairman, Calcutta Improvement Trust	1965-66	22,74,997
7.	Cess Collection for other Districts .. .. .	1966-67	96,344
<b>Other Accounts.</b>			
	Deposit account of grants made by the Indian Council of Agricultural Research	1966-67	1,96,988
<b>Departmental Advances</b>			
	Festival Advances .. .. .	1964-65	1,17,92,750

